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Comprehensive Annual Financial Report

Fiscal Year Ended

June 30, 1987

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COUNTY OF CONTRA COSTA
CALIFORNIA

DONALD L. BOUCHET
AUDITOR — CONTROLLER

COMPREHENSIVE ANNUAL

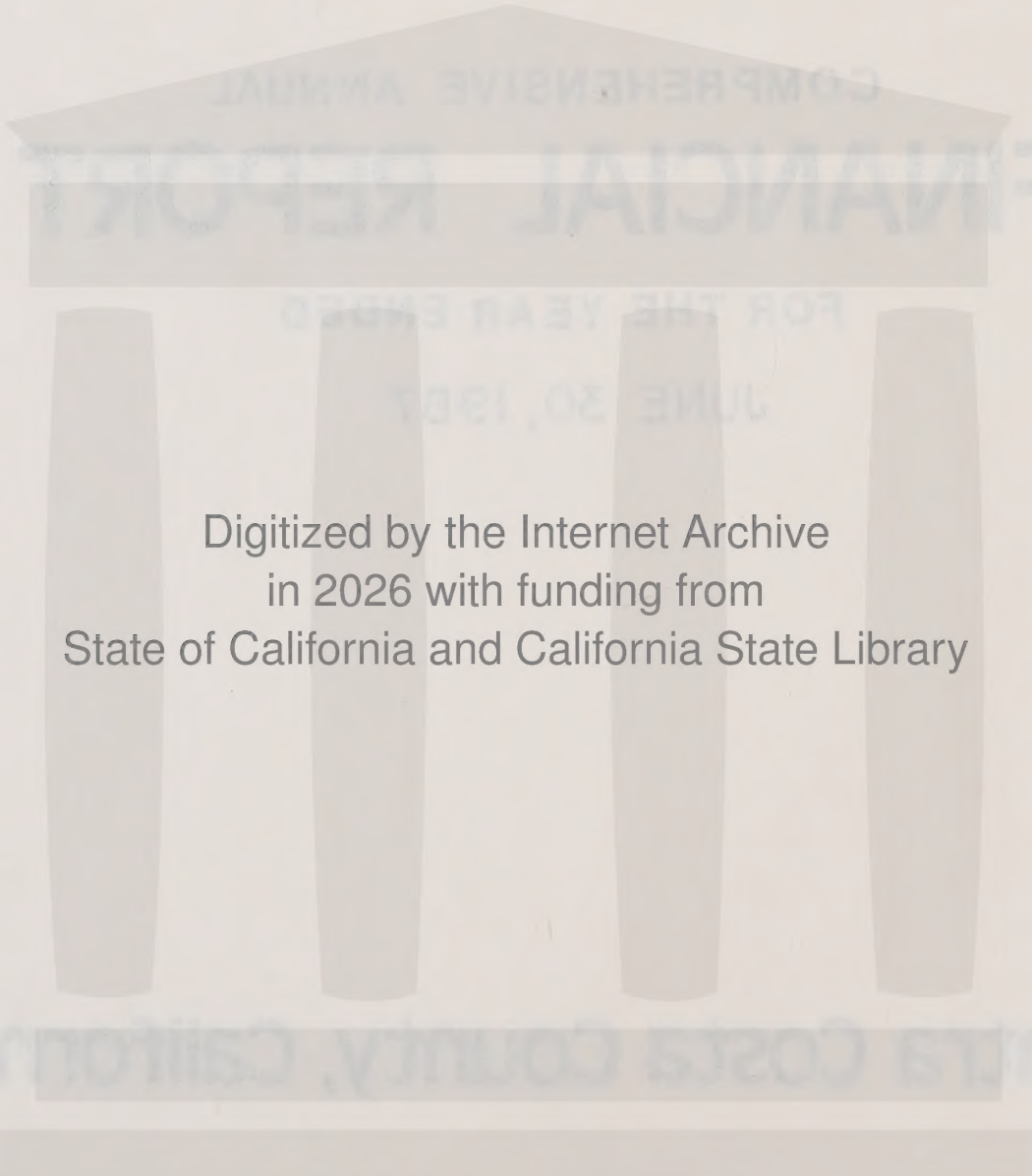
FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1987

Contra Costa County, California

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA



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COUNTY OF CONTRA COSTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Contra Costa County

Auditor-Controller Office

Finance Building
Martinez, California 94553-1282
(415) 372-2181

Donald L. Bouchet
Auditor Controller

James F. Weber
Accounting Services Officer

John A. Aylard
Chief, Division of Audits

November 30, 1987

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report of the County of Contra Costa for the fiscal year 1986-87 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Internal Accounting Controls

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport), proprietary funds, and the pension trust fund are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the

County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent accountants review the adequacy of internal controls as they relate to the fairness of presentation of the combined financial statements included in the Comprehensive Annual Financial Report. The independent accountants' report is included on page 3 of this report. The Internal Audit Division of the Auditor-Controller's department continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various county departments.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to fund balance. The year end fund balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of fund balance at June 30.

The Reporting Entity and Its Services

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporations, Redevelopment Agency, Special Districts under the Board, other Special Revenue Funds, the Employee Retirement Association, Capital Projects Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, and the Hospital, Health Maintenance Organization, and Airport Enterprise Funds.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which may be held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $463.1 million in 1986-87, an increase of 12.2% from 1985-86. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase from 1985-86	Percent Change
Taxes	$160,702	34.7%	$22,210	16.0%
Licenses, permits, and franchises	8,873	1.9	1,091	14.0
Fines, forfeitures, and penalties	6,397	1.4	656	11.4
Use of money and property	19,926	4.3	3,435	20.8
Aid from other governmental agencies	207,555	44.8	17,134	9.0
Charges for current services	52,468	11.3	4,378	9.1
Other revenues	7,147	1.6	1,504	26.7
Total	$463,068	100.0%	$50,408	12.2%

County-wide assessed valuations of $35.9 billion represented an increase of 11.1% over the preceding year. This is attributable mostly to new construction and to transfers of ownership. Sales Tax is the other major factor in the increase in Taxes.

The increase in Licenses, Permits and Franchises is due primarily to an increase in construction permits.

The increase in Use of Money and Property is due to increased lease payments received by the Public Facilities Corporations on leased assets and increased interest income on the corporations' investments.

The increase in Other Revenues is due to the sale of various rights of way and receipt of advance development fees to finance construction of infrastructure improvements in the Pleasant Hill Bart Redevelopment project area.

Expenditures for County governmental purposes totaled $444.6 million an increase of 14.5% over 1985-86. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (decrease) from 1985-86	Percent Change
General government	$ 55,807	12.5%	$18,711	50.4%
Public protection	148,070	33.3	12,065	8.9
Health and sanitation	43,622	9.8	4,890	12.6
Public assistance	141,819	31.9	14,419	11.3
Education	7,504	1.7	739	10.9
Public ways and facilities	22,014	4.9	3,541	19.2
Recreation and culture	686	.2	<243>	<26.2>
Debt service	10,467	2.4	2,042	24.2
Capital outlay	14,581	3.3	76	.5
Total	$444,570	100.0%	$56,240	14.5%

The increase in General Government is due principally to the additional acquisition of portions of the Southern Pacific Right of Way in the Concord-San Ramon Transportation Corridor and to costs related to the new jail.

The increase in Debt Service is due primarily to the increased debt of the Public Facilities Corporation.

In addition to the expenditures listed above, an operating transfer of $19.9 million was made for the General Fund subsidy of the Hospital Enterprise Funds. This was an increase of $1.9 million from the previous year. As of June 30, 1987 the Hospital and Health Maintenance Organization Enterprise Funds had a combined net deficit of $1.2 million. This deficit does not require further General Fund subsidy inasmuch as it results for the most part from the method of accounting for depreciation of fixed assets and from a previous accounting change prescribed by generally accepted accounting principles which now require recognizing employees' vacation balances as a liability of the Enterprise Fund.

The Governmental Funds, excluding the Public Facilities Corporations, had $32.8 million in unreserved, undesignated equity at the end of the year, down from $38.8 million at the close of the prior year. This balance will be used to help finance the 1987-88 budget.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other real property with the Employees' Retirement System, and the Contra Costa County Public Facilities Corporations, organized as nonprofit public benefit corporations to assist the County in financing various public buildings and facilities.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1987 was 6.778%.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1987, the general fixed assets of the County amounted to $203.4 million. This amount represents the original cost of the assets and is considerably less than the current value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

Significant Events and Activities

In addition to the fact that the County continued to outpace state and national averages for growth in population, new construction and per capita income, the following events and activities during the year should be noted.

The County purchased 18.3 miles of right-of-way in the San Ramon Valley corridor from Southern Pacific Railroad. A study shows that a light rail line through this corridor could carry 24,000 commuters a day through Central County and the rapidly growing San Ramon Valley. The County and other groups are considering alternatives for the use of this right-of-way.

The County approved final designs for the $48.8 million West County detention facility in Richmond. The new jail's 560 cells, scheduled for completion in 1991, will alleviate overcrowding at the Martinez detention facility.

Contra Costa Water District gave initial approval to plans for the $154 million Los Vaqueros Reservoir near Byron to improve the quality of drinking water for its 330,000 customers.

USS-POSCO, a joint venture between US Steel and a South Korea steelmaker, began a $350 million modernization of the Pittsburg steel mill, which will allow production of steel of quality equal to that of Japan.

Commercial jet airline service between the County's Buchanan Field Airport in Concord and Los Angeles/San Diego by PSA (U.S. Air) completed its first 6 months of service with favorable ridership figures, thus establishing itself as a successful convenience for visiting families as well as for business people traveling to the growing business areas of Central County.

Advanced Genetic Sciences, an Oakland firm, began experimental tests of a frost-inhibiting, genetically altered bacteria on 2,400 strawberry plants in the Brentwood area.

Prospects for Future Years

The budget for 1987-88 is $487.7 million which is $17.9 million more that the 1986-87 budget, an increase of 3.8%. This budget includes a $10.2 million Reserve for Contingencies. The post-Proposition 13 environment continues to impact the County. Future County financing still remains dependent upon three factors: (1) the ability and desire of the state to provide aid, (2) local economic conditions impacting the assessed values of properties, and (3) County management's success in realizing productivity improvements and corresponding cost reductions. Fiscal constraints imposed by the Board of Supervisors and prudent management on the part of staff have minimized any material adverse impacts upon the County to date.

There continues to be the potential for additional initiatives and legislation which can impact state and County finances. The impact of Gramm-Rudman may also have an effect on County financing with the possible elimination or reduction in federal programs. With approximately 45% of funding dependent upon state and federal monies, control of both finances and programs continues to be dependent on higher levels of government. The shift away from property tax revenues introduces more uncertainty into forecasting as these other revenues are reflective of the economy and the whim of other legislative bodies.

The Tax Reform Act of 1986 is expected to have a significant effect on the County's ability to issue Tax Anticipation Notes, Home Mortgage Revenue Bonds, and other tax exempt issues.

The County continues to make effective use of technology as a management tool. The County has continually dealt with problems, and through strong leadership and innovative staff has always developed the needed solutions. This demonstrated leadership and resourcefulness will enable the County to deal with future problems.

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury and the Board of Supervisors each year. This year the firm of Peat Marwick Main & Co. was selected.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the fifth consecutive fiscal year.

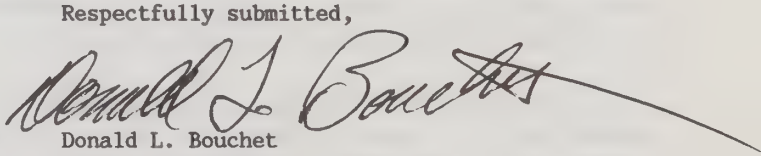
In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Donald L. Bouchet
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1987

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

JOHN BIASOTTI	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
GARY T. YANCEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

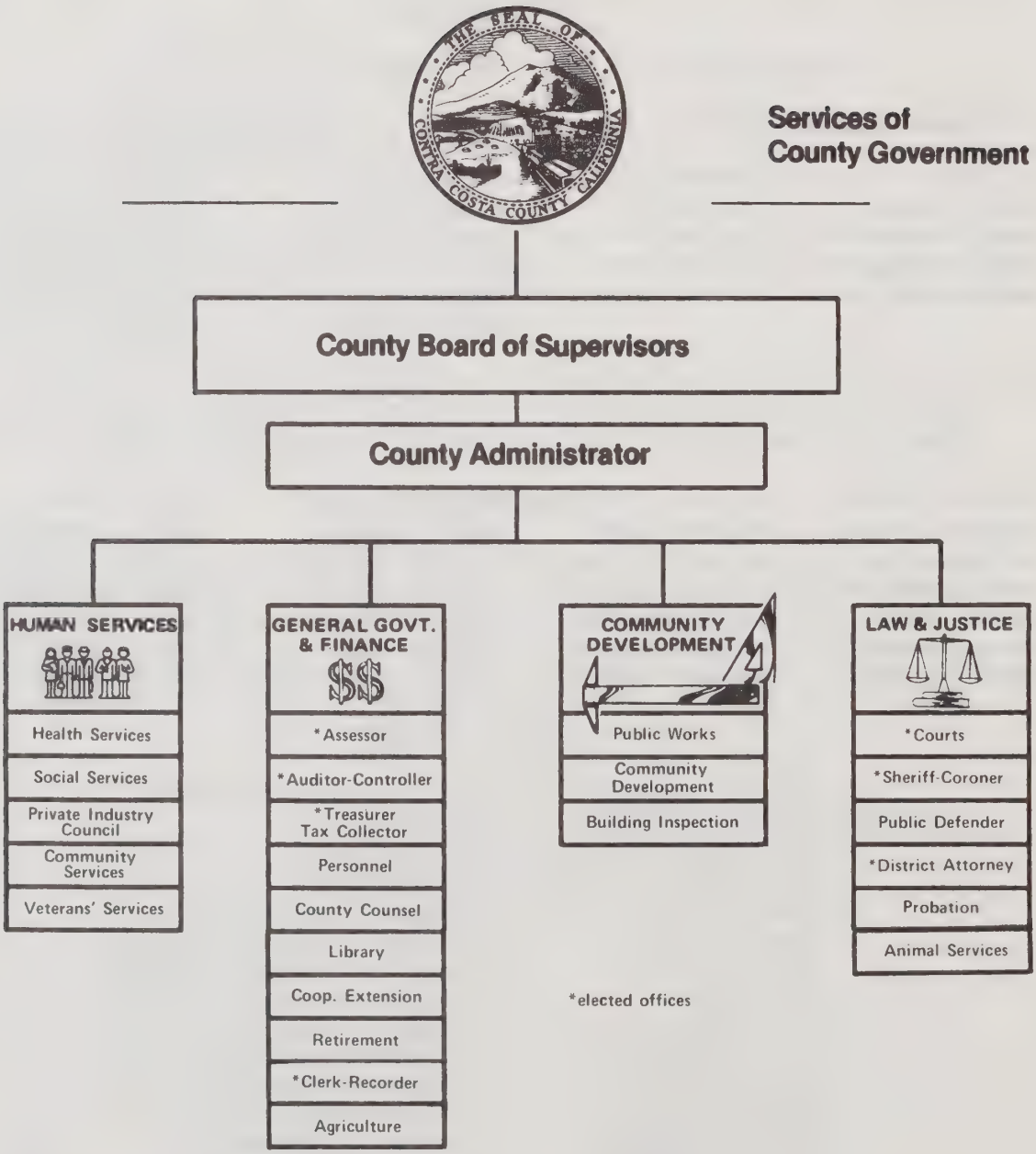
ROBERT G. McGRATH	WILLIAM A. O'MALLEY
RICHARD E. ARNASON	ELLEN S. JAMES
MAX WILCOX, JR.	MICHAEL J. PHELAN
WAYNE A. WESTOVER	COLEMAN F. FANNIN
GARY E. STRANKMAN	RICHARD L. PATSEY
DAVID A. DOLGIN	NORMAN SPELLBERG
EDWARD L. MERRILL	RICHARD S. FLIER

MUNICIPAL COURT JUDGES

DOUGLAS E. SWAGER	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	DOUGLAS R. CUNNINGHAM
SAMUEL H. MESNICK	WALTER D. ROGERS
GARRETT J. GRANT	BARBARA ZUNIGA
GERALD A. BELLECI	JOHN C. MINNEY
JOHN M. ALLEN	BRUCE VAN VOORHIS

APPOINTED OFFICIALS

PHILIP J. BATCHELOR	COUNTY ADMINISTRATIVE OFFICER
VICTOR J. WESTMAN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
GERALD S. BUCK	COUNTY PROBATION OFFICER
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
HARVEY BRAGDON	DIRECTOR OF COMMUNITY DEVELOPMENT
IDA D. BERK	DIRECTOR OF COMMUNITY SERVICES
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION
CECIL L. WILLIAMS	DIRECTOR OF EMERGENCY SERVICES
BARTON J. GILBERT	DIRECTOR OF GENERAL SERVICES
MARK R. FINUCANE	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
ROBERT E. JORNLIN	DIRECTOR OF SOCIAL SERVICE, ACTING
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
RODGER DAVIS	MARSHAL, MUNICIPAL COURTS
PATRICK R. MURPHY	PUBLIC DEFENDER
ERNEST E. BRADFORD	VETERANS' SERVICE OFFICER


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA
Services of
County Government
County Board of Supervisors
County Administrator
HUMAN SERVICES
Health Services
Social Services
Private Industry Council
Community Services
Veterans' Services
GENERAL GOVT. & FINANCE
*Assessor
*Auditor-Controller
*Treasurer Tax Collector
Personnel
County Counsel
Library
Coop. Extension
Retirement
*Clerk-Recorder
Agriculture
COMMUNITY DEVELOPMENT
Public Works
Community Development
Building Inspection
LAW & JUSTICE
*Courts
*Sheriff-Coroner
Public Defender
*District Attorney
Probation
Animal Services
*elected offices

Certificate of Achievement for Excellence in Financial Reporting

Presented to

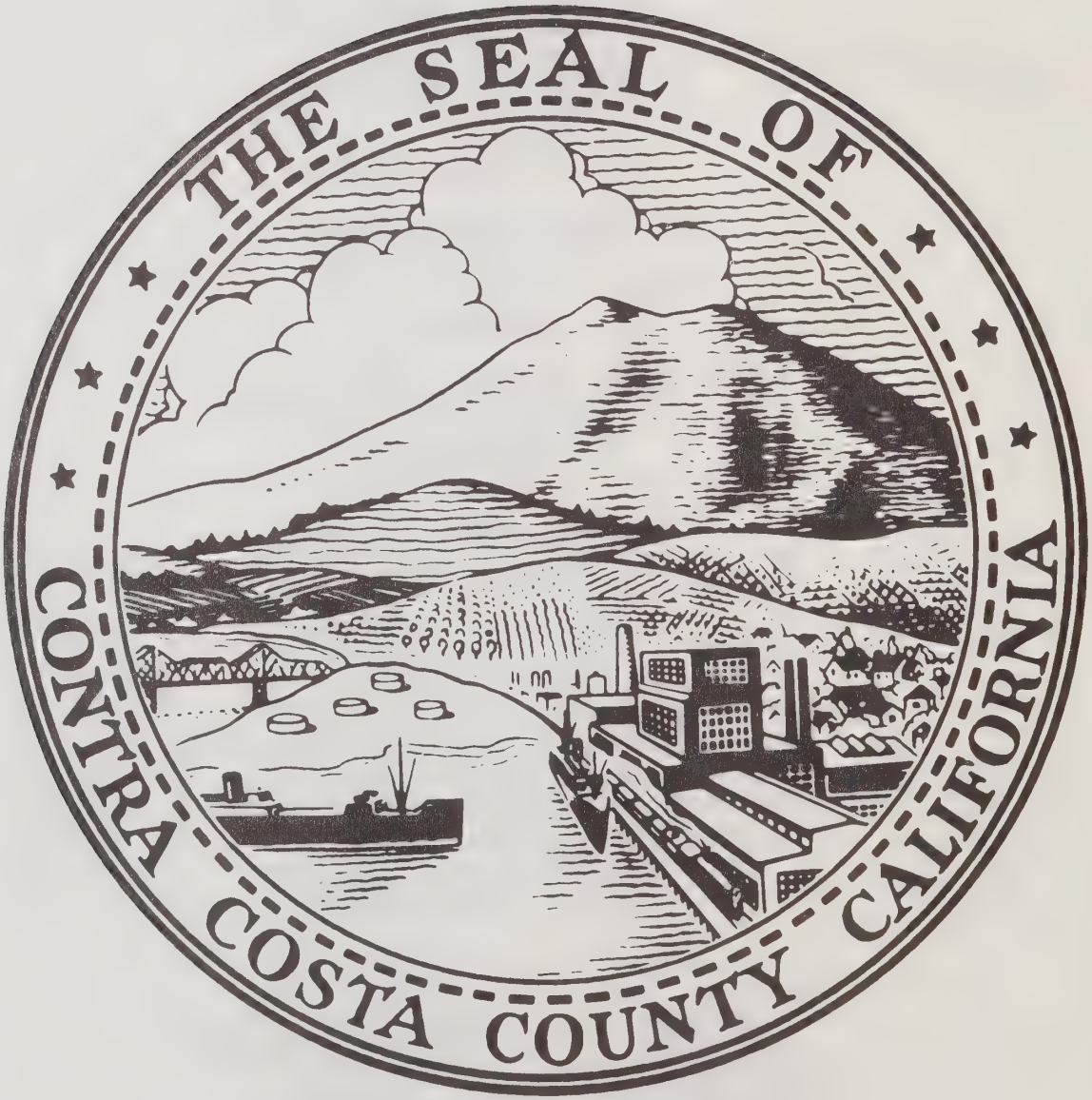
Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1986

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

Betty Jo Harker
President

Jeffrey L. Esser
Executive Director


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FINANCIAL SECTION

Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
2121 No. California Blvd., Suite 840
Walnut Creek, CA 94596-3572

ACCOUNTANTS' REPORT

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the combined financial statements of the County of Contra Costa as of and for the year ended June 30, 1987 as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the County of Contra Costa, at June 30, 1987, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles which have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the accompanying table of contents and the columns on the combined financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the combined financial statements. The supplementary financial information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Peat Marwick Main & Co.

November 6, 1987

COUNTY OF CONTRA COSTA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987
(In Thousands)

	Governmental Fund Types			
Assets	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 123,308	21,966	36,177	3,336
Accounts receivable and accrued revenue	20,821	5,170	33	13
Due from other funds	15,655	8,158		15
Inventories	996			
Prepaid expenses and deposits	286	1,267		589
Advances to other funds	2,397	1,425		
Taxes receivable				
Fixed assets, net				
Amount to be provided for retirement of long-term debt				
Amount available in debt service funds				
Total assets	$ 163,463	37,986	36,210	3,953
Liabilities and Fund Equity				
Liabilities:				
Warrants outstanding				
Short term notes	85,000			
Accounts payable and accrued liabilities	12,772	5,037	920	716
Employee benefits payable				
Notes payable				
Due to other funds	7,282	7,429		62
Welfare program advances	6,220			
Deferred revenue	5,105			
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Advances from other funds				1,161
Total liabilities	116,379	12,466	920	1,939
Fund Equity:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund Balance:				
Reserved (See note 10)	16,089	10,898		2,466
Unreserved:				
Designated (See Note 10)	13,367	61		
Undesignated	17,628	14,561	35,290	(452)
Total fund equity	47,084	25,520	35,290	2,014
Total liabilities and fund equity	$ 163,463	37,986	36,210	3,953

See accompanying notes to combined financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only) Totals
7,293	27,214	880,507			1,099,801
1,478	381	70,787			98,683
5,344	1,329	11,861			42,362
391		37			1,424
10	50	474			2,676
		782			4,604
		27,021			27,021
13,161			203,390		216,551
				103,621	103,621
				1,036	1,036
27,677	28,974	991,469	203,390	104,657	1,597,779
		43,909			43,909
					85,000
5,805	19,823	42,972			88,045
1,849		15		11,386	13,250
				4,400	4,400
7,485	614	19,490			42,362
					6,220
					5,105
1,260				12,138	13,398
		45,656			45,656
		302,163			302,163
				73,290	73,290
				3,443	4,604
16,399	20,437	454,205		104,657	727,402
9,774					9,774
			203,390		203,390
1,504	8,537				10,041
		537,264			566,717
					13,428
					67,027
11,278	8,537	537,264	203,390		870,377
27,677	28,974	991,469	203,390	104,657	1,597,779

COUNTY OF CONTRA COSTA
Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - All Governmental Fund Types
Year Ended June 30, 1987
(In Thousands)

	Governmental Fund Types				(Memorandum Only) Totals
	General	Special Revenue	Debt Service	Capital Projects	
Revenues:					
Taxes	$ 115,139	44,303	871	389	160,702
Licenses, permits and franchises	6,893	1,980			8,873
Fines, forfeitures and penalties	4,625	1,772			6,397
Use of money and property	13,913	1,120	4,648	245	19,926
Aid from other governmental agencies	186,953	18,224	19	2,359	207,555
Charges for current services	45,601	5,773	221	873	52,468
Other revenues	3,947	466		2,734	7,147
Total revenues	377,071	73,638	5,759	6,600	463,068
Expenditures:					
Current:					
General government	53,617	2,190			55,807
Public protection	104,074	43,996			148,070
Health and sanitation	42,466	1,156			43,622
Public assistance	140,731	1,088			141,819
Education	101	7,403			7,504
Public ways and facilities	7,002	15,012			22,014
Recreation and culture	1	685			686
Debt Service:					
Principal			1,515		1,515
Interest	3,988		4,964		8,952
Capital outlay	467		7,946	6,168	14,581
Total expenditures	352,447	71,530	14,425	6,168	444,570
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	24,624	2,108	(8,666)	432	18,498
Other financing sources (uses):					
Operating transfers out	(19,898)				(19,898)
Capital lease financing	467				467
Proceeds from issuance of debt			18,030		18,030
Total other financing sources (uses)	(19,431)		18,030		(1,401)
Excess of revenues and other financing sources over expenditures and other financing uses	5,193	2,108	9,364	432	17,097
Adjustments to fund balances (see note 11)	(363)	239			(124)
Fund balances at beginning of year	42,254	23,173	25,926	1,582	92,935
Fund balances at end of year	$ 47,084	25,520	35,290	2,014	109,908

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - All Governmental Fund Types - Budgeted Basis
Year ended June 30, 1987
(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 116,583	115,139	(1,444)
Licenses, permits and franchises	6,565	6,893	328
Fines, forfeitures and penalties	4,491	4,625	134
Use of money and property	10,372	13,913	3,541
Aid from other governmental agencies	191,092	186,953	(4,139)
Charges for current services	47,152	45,601	(1,551)
Other revenues	8,731	3,947	(4,784)
Total revenues	384,986	377,071	(7,915)
Expenditures:			
Current:			
General government	71,374	63,002	8,372
Public protection	108,077	105,643	2,434
Health and sanitation	42,873	42,873	
Public assistance	144,152	141,368	2,784
Education	102	101	1
Public ways and facilities	9,605	7,414	2,191
Recreation and culture	113	1	112
Debt Service:			
Principal			
Interest	4,700	3,988	712
Capital outlay		467	(467)
Total expenditures	380,996	364,857	16,139
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	3,990	12,214	8,224
Other financing sources (uses):			
Operating transfers out	(19,898)	(19,898)	
Capital lease financing		467	467
Total other financing sources (uses)	(19,898)	(19,431)	467
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(15,908)	(7,217)	8,691
Adjustments to fund balances (see note 11)	(363)	(363)	
Add reserve for encumbrances	12,410	12,410	
Fund balances at beginning of year	42,254	42,254	
Fund balances at end of year	$ 38,393	47,084	8,691

See accompanying notes to combined financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
44,024	44,303	279	843	871	28	311	389	78
1,730	1,980	250						
1,597	1,772	175						
752	1,120	368		53	53	258	245	(13)
20,652	18,224	(2,428)		19	19	2,580	2,359	(221)
7,845	5,773	(2,072)		221	221	1,175	873	(302)
922	466	(456)				3,068	2,734	(334)
77,522	73,638	(3,884)	843	1,164	321	7,392	6,600	(792)
3,552	3,148	404						
58,999	49,256	9,743						
2,755	1,157	1,598						
1,090	1,088	2						
7,567	7,467	100						
24,605	16,932	7,673						
1,017	689	328						
			365	405	(40)			
			534	756	(222)			
						7,827	8,045	(218)
99,585	79,737	19,848	899	1,161	(262)	7,827	8,045	(218)
(22,063)	(6,099)	15,964	(56)	3	59	(435)	(1,445)	(1,010)
(22,063)	(6,099)	15,964	(56)	3	59	(435)	(1,445)	(1,010)
239	239							
8,207	8,207					1,877	1,877	
23,173	23,173		1,033	1,033		1,582	1,582	
9,556	25,520	15,964	977	1,036	59	3,024	2,014	(1,010)

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FUND BALANCES - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUSTS FUNDS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	
	Enterprise	Internal Service	Pension Trust	(Memorandum Only) Totals
Operating revenues:				
Use of money and property	$	1,539	34,644	36,183
Charges for current services	61,699	12,960	2	74,661
Contributions			31,596	31,596
Net gain on disposal or retirement of trust investments			19,198	19,198
Total operating revenues	61,699	14,499	85,440	161,638
Operating expenses:				
Salaries and employee benefits	41,241	206	326	41,773
Services and supplies	37,203	3,234	260	40,697
Depreciation and amortization	1,217			1,217
Benefits and claims		10,396	35,419	45,815
Total operating expenses	79,661	13,836	36,005	129,502
Operating income (loss)	(17,962)	663	49,435	32,136
Non-operating revenue - net	(186)			(186)
Operating transfers in	19,947			19,947
Operating transfers out	(49)			(49)
Net income	1,750	663	49,435	51,848
Adjustments to lease purchases	(137)			(137)
Retained earnings (deficit)/fund balances at beginning of year	(109)	7,874	487,829	495,594
Retained earnings/fund balances at end of year	$ 1,504	8,537	537,264	547,305

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	
	Enterprise	Internal Service	Pension Trust	(Memorandum Only) Totals
Funds provided by operations:				
Net income	$ 1,750	663	49,435	51,848
Items not requiring the use of funds:				
Depreciation and amortization	1,217			1,217
Transfer of assets	351			351
Total funds provided by operations	3,318	663	49,435	53,416
Increase in warrants outstanding			26	26
Increase in accounts payable and accrued liabilities	1,544	1,311	12,000	14,855
Increase in employee benefits payable	100			100
Increase in amounts due to other funds		336	558	894
Decrease in accounts receivable and accrued revenue	4,601	31	3,353	7,985
Decrease in inventories	17			17
Decrease in prepaid expenses and deposits	9			9
Decrease in amounts due from other funds	2,184			2,184
Increase in capital lease obligations	341			341
Total funds provided	12,114	2,341	65,372	79,827
Funds used for:				
Increase in amounts due from other funds		462	256	718
Increase in prepaid expenses and deposits			406	406
Net increase in fixed assets	3,213			3,213
Decrease in amounts due to other funds	1,854			1,854
Adjustments to lease purchases	137			137
Total funds used	5,204	462	662	6,328
Net increase in cash and investments	6,910	1,879	64,710	73,499
Cash and investments at beginning of year	383	25,335	486,975	512,693
Cash and investments at end of year	7,293	27,214	551,685	586,192

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1987

1. Definition of Reporting Entity

The County of Contra Costa (the "County") is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Juvenile Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Debt Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, and Airport.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

2. Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, Continued

A. Basis of Presentation - Fund Accounting, Continued

spending activities are controlled. The various funds are grouped by fund type in the combined financial statements as follows:

GOVERNMENTAL FUND TYPES

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, debt service funds, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt obligation principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

PROPRIETARY FUND TYPES

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, Continued

A. Basis of Presentation - Fund Accounting, Continued

FIDUCIARY FUND TYPES

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Pension Trust, and Agency Funds. The Pension Trust Fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets Account Group -- This group of accounts is established to account for recorded fixed assets of the County, other than those accounted for in the proprietary fund types.

General Long-Term Debt Account Group -- This group of accounts is established to account for all general long-term obligations, including accumulated vacation of the County, except those accounted for in the proprietary fund types.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the Governmental Fund Types and the Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for licenses, permits and franchises, fines, forfeitures and penalties, charges for current services, use of money and property and other revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are recognized when the liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary Fund Types and the Pension Trust Fund are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, Continued

C. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Budgets are not adopted for the Public Facilities Corporation or the Juvenile Facilities Corporation. For this reason the following actual amounts (in thousands) for these two corporations are not included under Debt Service Funds in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual:

Fund balance at July 1, 1986	$24,893
Revenues and other financing sources	22,625
Expenditures	13,264
Fund balance at June 30, 1987	$34,254

Budgets are adopted on the modified accrual basis including encumbrances to reflect estimated revenues and expenditures. Comparisons of budget to actual operating results for these funds are presented on a budgetary basis, since actual expenditure amounts include encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual includes the line item "Reserve for Encumbrances" which reconciles the Budgeted Basis to Generally Accepted Accounting Principles (GAAP) Basis.

Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, Continued

E. Inventories

Inventories are valued at the lower of cost (on a first-in, first-out basis) or market. The cost is recorded as an expenditure at the time individual inventory items are purchased (the purchase method). The General Fund's reserve of fund balance for inventory is equal to the amount of its inventory to indicate that a portion of the fund balance is not available for future appropriation.

F. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Governmental Fund Types:

Fixed assets used in Governmental Fund Type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

Proprietary Fund Types:

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

G. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1987 is $13,249,589 including $11,385,776 attributable to the General Fund and Special Revenue Funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources and County management has determined that it is not feasible to determine the short term portion of such amount. Therefore, the entire liability is reflected in the General Long-Term Debt Account Group.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

2. Summary of Significant Accounting Policies, Continued

H. Total Columns on Combined Statements

Total Columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

3. Cash and Investments

The cash balances of substantially all funds except the Pension Trust Fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the Pension Trust Fund.

The Cash and investments total as shown in the combined balance sheet is broken down as follows (in thousands):

	County	Pension Trust	Total
Deposits	$235,011	639	235,650
Investments	313,105	551,046	864,151
Total	$548,116	551,685	1,099,801

A. Deposits

Deposits at June 30, 1987 are categorized as to level of credit risk as shown below (in thousands):

	Category 1	Category 2	Carrying Amount
Bank deposits - County	$ 7,949		7,949
Bank deposits - Pension Trust Fund	639		639
Certificates of deposit	151,361		151,361
State of California Investment Fund		25,400	25,400
Deferred Compensation Fund		12,862	12,862
Public Facilities Corporation		35,167	35,167
Other deposits	611	1,661	2,272
Total	$160,560	75,090	235,650

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

3. Cash and Investments, Continued

A. Deposits, Continued

Category 1 includes deposits insured or collateralized with securities held by the County or by its agent in the County's name. The County does not waive FDIC insurance coverage when determining collateralization. Category 2 includes uncollateralized deposits, including any bank balance that is collateralized with securities but not in the County's name.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension Trust Fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "Prudent Expert" guideline as to the form and types of investments which may be purchased.

The County's investments and investments of the Pension Trust Fund are categorized separately below to give an indication of the level of risk assumed by each investment portfolio as of year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the agent's nominee name, with subsidiary records listing the County as the legal owner. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the County's name.

County investments and related market values as of June 30, 1987 are as follows (in thousands):

	Category		Carrying	Market
	1	2	Amount	Value
U.S. government securities	$ 5,861	14,525	20,386	19,904*
Bankers acceptances	96,573	9,800	106,373	104,567*
Negotiable certificates of deposit	144,099		144,099	144,434
Commercial paper	5,247	37,000	42,247	42,214*
Total	$251,780	61,325	313,105	311,119

*Does not reflect discounts yet to be earned.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

3. Cash and Investments, Continued

B. Investments, Continued

Pension Trust Fund investments and related market values as of June 30, 1987 are as follows (in thousands):

	Category		Carrying	Market
	1	2	Amount	Value
Common and preferred stock	$210,856		210,856	280,819
Corporate bonds	286,187		286,187	284,963
Real estate	24,232		24,232	24,232
Other	24,771	5,000	29,771	29,771
Total	$546,046	5,000	551,046	619,785

During October, 1987, the stock market experienced significant fluctuations in both trading volume and in values of stock investments. The Pension Trust Fund management estimates that the market values of the Pension Trust Fund stock portfolio declined approximately $55 million since June 30, 1987. The Pension Trust Fund has hedged some of this market value decline through sales of options on its stock portfolio.

4. Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County as of the preceding March 1. Property taxes on the secured roll are due in two installments: November 1 and February 1 of the fiscal year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year).

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

4. Property Tax, Continued

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred property tax revenues.

Effective July 1, 1983, the County implemented Senate Bill 813, a system of supplemental property taxes based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence.

5. Fixed Assets

Following is a summary of changes in general fixed assets for the year ended June 30, 1987 (in thousands):

	Balance July 1, 1986	Additions	Deletions	Balance June 30,1987
Land	$ 12,789	8,447	3	21,233
Buildings and improvements	83,023	8,312	2,188	89,147
Buildings and improvements: lease purchase	44,195	7,444	603	51,036
Equipment	32,939	5,744	1,989	36,694
Equipment: lease purchase	4,899	1,213	832	5,280
Total	$ 177,845	31,160	5,615	203,390

Proprietary Fund Type fixed assets at June 30, 1987 were as follows (in thousands):

	Hospital	Health Maintenance Organization	Airport	Total Enterprise Funds
Land	$ 360		1,460	1,820
Buildings and improvements	10,120	59	6,064	16,243
Equipment	3,384	460	227	4,071
Equipment: lease purchase	1,987			1,987
	15,851	519	7,751	24,121
Less accumulated depreciation and amortization	8,021	468	2,471	10,960
Net fixed assets	$ 7,830	51	5,280	13,161

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

6. Interfund Balances

Account balances at June 30, 1987, are as follows (in thousands):

	Due from Other Funds	Due to Other Funds	Advances to Other Funds	Advances from Other Funds
General Fund	$ 15,655	7,282	2,397	
Special Revenue Funds:				
Fire Protection	2,167	579		
Sanitation	1	26		
Service Areas	423	563		
Police Services		372		
Flood Control	3,428	3,841	116	
Courts & Criminal Justice	200	343		
Other Special Revenue	109	11	1,309	
Road	1,827	1,597		
Recorder/Clerk Modernization	1	1		
Library	2	96		
Capital Projects Funds:				
Redevelopment Agency	15	62		4,604
Enterprise Funds:				
Airport	13	73		
Hospital	4,309	5,975		
Health Maintenance Organization	1,022	1,437		
Internal Service Funds:				
Self-Insurance	1,329	614		
Trust and Agency:				
Employees Retirement System	2,585	589		
School and Special Districts	4,327	4,715	782	
Other Agency	2,322	10,231		
Tax Distribution Trusts	2,627	3,955		
	$42,362	42,362	4,604	4,604

7. Short Term Notes

On June 30, 1987, the County had short term optional put tax and revenue anticipation notes outstanding of $85,000,000. One series of notes, aggregating $25,000,000, incurred interest at a rate of 4.6% per annum. A second series, aggregating $50,000,000, incurred interest at rates ranging from 3.35% to 5.5% per annum. These notes, issued July 1, 1986, were redeemed on July 29, 1987 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1986-87 was $3,191,110,

(Continued)

COUNTY OF CONTRA COSTA
Notes to Combined Financial Statements

7. Short Term Notes, Continued

with an additional $233,280 incurred in July, 1987. A third series of short term optional put tax and revenue anticipation notes, aggregating $10,000,000 and issued February 11, 1987, was redeemed on July 29, 1987, from taxes and other revenues transferred to a fiscal agent during the fiscal year. These notes incurred interest at rates ranging from 6.0% to 6.80%. The total interest incurred on this series during 1986-87 was $236,273 with an additional $50,630 paid during July, 1987.

8. Lease Commitments

The County has leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

Included in fixed assets are various County buildings under lease/purchase agreements with the Employees' Retirement Association. The County has an option to purchase each of the properties at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5.0 percent to 9.5 percent of such remaining amount. In the event the County does not exercise its option to purchase a building, the Retirement Association has the option to purchase the County land on which the building is located at its fair market value at the time the lease terminates. The County also has lease/purchase agreements with non-profit Public Facilities Corporations. The buildings under these lease agreements are included in the County's general fixed assets. The obligations related to the Public Facilities Corporations are included in the County's general long-term debt and are summarized in note 9.

Operating Leases

Total rental expense for the year ended June 30, 1987 for all operating leases and month-to-month lease arrangements amounted to $4,703,524 for the General Fund, $978,548 for the Special Revenue Funds, and $897,888 for the Enterprise Funds.

At June 30, 1987, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Hospital Enterprise Fund
1988	$ 2,954	11	337
1989	2,279	2	45
1990	1,517	2	6
1991	1,003	1	
1992	676		
Thereafter	4,957	—	—
	$ 13,386	16	388

(Continued)

9. Long-term Obligations

Following is a summary of changes in long-term obligations for the year ended June 30, 1987 (in thousands):

	Balance July 1, 1986	Additions	Retirements	Balance June 30, 1987
General Long-term Debt				
Accumulated vacation	$ 10,242	1,151	7	11,386
Capital lease obligations	14,186	476	2,524	12,138
Special revenue general obligation bonds	9,480		405	9,075
Public Facilities Corporation obligations	47,295	18,030	1,110	64,215
Advances from other funds	3,443			3,443
Notes payable	4,400			4,400
	$ 89,046	19,657	4,046	104,657
Enterprise Fund Debt				
Accumulated vacation	$ 1,749	103	3	1,849
Capital lease obligations	919	647	306	1,260
	$ 2,668	750	309	3,109

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds, notes payable, and accumulated vacation, outstanding at June 30, 1987 (in thousands):

Fiscal year ending June 30,	Capital Lease Obligations	Special Revenue General Obligation Bonds	Public Facilities Corporation Obligations	Enterprise Capital Lease Obligations	Total
1988	$ 2,807	1,157	6,555	512	11,031
1989	2,104	1,145	6,834	468	10,551
1990	1,572	1,102	7,855	223	10,752
1991	1,351	1,098	8,424	141	11,014
1992	1,285	965	8,309	123	10,682
1993-1997	6,261	4,817	35,228		46,306
1998-2002	4,820	4,295	24,133		33,248
Thereafter		1,707	20,961		22,668
Total	20,200	16,286	118,299	1,467	156,252
Less amount representing interest	8,062	7,211	54,084	207	69,564
Liability at June 30, 1987	$ 12,138	9,075	64,215	1,260	86,688

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

9. Long-term Obligations, Continued

Advances from other funds included in the General Long Term Debt Account Group represent advances made by the County's General and Special Revenue Funds to the County Redevelopment Agency Fund, which are expected to be repaid from tax increment financing in future years. Such advances are not expected to be repaid in the fiscal year ending June 30, 1988. Interest is accrued at the prevailing rates which vary with the prime interest rate or at 12% per annum, whichever is less.

Notes payable represent amounts due to third parties related to the County Redevelopment Agency's purchases of land. The notes are secured by deeds of trust and bear interest at the lower of the prime rate of interest or 12% per annum, with payment of interest due either monthly or annually. One note, aggregating $4,000,000, is due on December 31, 1987, with the remaining $400,000 note due on December 5, 1992.

Individual issues of bonds and certificates of participation payable at June 30, 1987 are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Balance June 30, 1987
PUBLIC FACILITIES CORPORATION (A)					
Lease Revenue Bonds					
Juvenile Hall	$ 2,380	$ 150-215	1993	6.25%	$ 1,095
40 Muir Road, 630 Court Street	3,850	160-470	1998	6.8-8.8	3,305
Certificates of Participation					
30 Muir Road, 610 Court Street	4,615	125-300	1997	7.0-9.4	3,980
Bisso Lane	1,810	100-155	1992	7.0-8.5	1,385
651 Pine Street & 1750 Oak Park Boulevard	14,990	200-780	2004	6.0-9.10	14,420
Court Annex, East Soc Svce	22,000	515-2,080	2008	6.0-8.20	22,000
Equipment, Sheriff Patrol building	18,030	410-4,815	1996	5.0-7.5	18,030
					64,215
SPECIAL REVENUE GENERAL OBLIGATION BONDS (B)					
Sanitation	4,760	231-1,066	2002	3.875-11.75	3,300
Recreation and park	6,750	135-540	2004	8.0-7.5	5,620
Other	600	5-35	2005	4.0-4.6	155
					9,075
Total					$ 73,290

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

9. Long-term Obligations, Continued

(A) Debt service payments are made from lease payments by the County General Fund and Library Fund to the Public Facilities Corporation.

(B) Debt service payments are made from restricted property taxes and other revenues recorded in the Debt Service Funds.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

10. Reserves and Designations of Fund Balance

Following is a summary of reserved and designated fund balances at June 30, 1987 (in thousands):

	General Fund	Special Revenue Funds	Capital Projects Funds	Fiduciary Funds	Total
Reserved for:					
Encumbrances	$12,410	8,206	1,877		22,493
Inventories	996				996
Prepaid expenses and deposits	286	1,267	589		2,142
Advances to other funds	2,397	1,425			3,822
Employee retirement benefits				537,264	537,264
Total	$16,089	10,898	2,466	537,264	566,717
Designated for:					
Equipment replacement	$ 4,838	61			4,899
Authorized expenditures	8,529	—			8,529
Total	$13,367	61			13,428

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

11. Adjustments to Fund Balances

The General Fund's fund equity was decreased by $239,305 and the Road Fund's fund equity was increased by an equal amount to recognize the Road Fund's equity in the County's Reserve for Equipment Replacement. The General Fund's fund equity was further reduced by $123,417 for prior year revenue adjustments.

12. Deficit Fund Balances

At June 30, 1987, the County Hospital Enterprise Fund had a deficit retained earnings balance of $1,264,404. It is anticipated that part of this deficit will be funded through a reduction in operating expenditures, increased revenue, and subsidies from the General Fund in the 1987-88 fiscal year. It is also anticipated that a portion of the deficit, which is related to the excess of depreciation over capital expenditures and to the long-term vacation liability accrual will remain for one or more fiscal years.

The Public Liability Insurance Internal Service Fund had a deficit retained earnings of $1,140,049. This deficit is expected to be recovered by increased contributions from the General Fund and Hospital Enterprise Fund.

13. Transfer To/From Other Funds

During the year ended June 30, 1987, the General Fund transferred $17,696,739 to the Hospital Enterprise Fund and $2,201,682 to the Health Maintenance Organization Enterprise Fund.

14. Excess of Expenditures over Appropriations

For the year ended June 30, 1987, Debt Service Fund expenditures of $1,160,931, excluding Public Facilities Corporation activities, exceeded appropriations of $899,205. In addition, the Redevelopment Agency Capital Projects Fund expenditures of $8,045,016 exceeded appropriations of $7,826,960.

15. Pension Plan

The County has a contributory pension plan covering substantially all of its employees. The County's pension expense for the fiscal year ended June 30, 1987 was approximately $25,961,000, which includes amortization of past service cost by July 1, 2010.

The County's funding policy is to make contributions to the plan based upon rates adopted by the Board of Contra Costa County Employees Retirement Association and the County Board of Supervisors. The difference between the actuarially determined pension contribution and the actual contributions made by the County to the plan was funded by a transfer from the fund surplus of the plan.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

15. Pension Plan, Continued

At January 1, 1987, the date of the most recent actuarial valuation, the present value of accumulated plan benefits and net assets available for benefits were summarized as follows (in thousands):

Actuarial present value of accumulated plan benefits:

Vested	$609,694
Nonvested	11,557
Total	621,251
Less net assets available for benefits	533,909
Unfunded actuarial present value of accumulated plan benefits	$ 87,342

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8.25%. Net assets available for benefits are stated at their actuarial book value as determined by the plan's actuary. The market value of net assets available for benefits at January 1, 1987 was $577 million.

16. Segment Information for Enterprise Funds

Financial data for the Enterprise Funds for the year ended June 30, 1987 are as follows (in thousands):

	Airport	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 2,732	41,040*	17,927	61,699
Operating expenses (other than depreciation)	1,082	57,316	20,046	78,444
Depreciation and amortization	207	914	96	1,217
Operating income (loss)	1,443	<17,190>	<2,215>	<17,962>
Non-operating revenues, net	<186>			<186>
Operating transfers in		17,697	2,250	19,947
Operating transfers out		<49>		<49>
Net income	$ 1,257	458	35	1,750

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

16. Segment Information for Enterprise Funds, Continued

	Airport	Hospital	Health Maintenance Organization	Total Enterprise Funds
Fixed assets:				
Additions	$ 1,771	1,609	413	3,793
Deletions		168	413	581
Net working capital	2	2,490	474	2,966
Total assets	5,613	20,424	1,640	27,677
Capital lease obligations		1,260		1,260
Total equity	$ 5,191	6,027	60	11,278

* Net of provisions for bad debts and contractual adjustments of $3,937,297 and $9,079,482 respectively.

Accounts receivable and accrued revenue of the Hospital Enterprise Fund are reflected net of allowances for bad debts and contractual adjustments of $17,400,813 and $6,349,229 respectively.

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows (in thousands):

Year ended June 30,	Contribution to Hospital
1985	$ 14,290
1986	17,998
1987	19,898

17. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

17. Deferred Compensation Plan, Continued

of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 1987, the assets of the plan, recorded at their fair market value, amounted to $12,862,000.

18. Mortgage Revenue Bonds

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

Year	Original Issue
1982	$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political sub-division thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

19. Commitments and Contingencies

A. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County is self-insured for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. Claims incurred but not reported have been accrued.

(Continued)

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

19. Commitments and Contingencies, Continued

B. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs, including the year ended June 30, 1987, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined financial statements.

C. Health Insurance

Health care benefits for active and retired employees are financed by the beneficiaries and by the County. The County's contribution during 1986-87 for active employees was $10,299,057 and for retired employees $3,047,118. The County's liability for health care benefits is limited to its annual contribution. The County implemented a new health plan for employees who join the Contra Costa Health Plan, the HMO operated by the County Medical Services Department. Under this plan the County subvents all but a penny of the total premium. As of June 30, 1987 there were 767 active and 72 retired employees in this plan.

20. Subsequent Events

1987-88 Tax and Revenue Anticipation Notes

On July 1, 1987, the County issued short-term optional put tax and revenue anticipation notes of $30,000,000. The notes bear interest at 4.25% and will mature July 27, 1988.

1987 Certificates of Participation

On October 1, 1987, the Public Facilities Corporation sold certificates of participation aggregating $8,000,000 to finance a countywide integrated telecommunications network service from Pacific Bell for a period of ten years. The certificates will mature annually in varying amounts from October 1, 1988 through 1997 and will incur interest at rates ranging from 5.50% to 7.75% per annum.

SUPPLEMENTARY FINANCIAL INFORMATION

GENERAL FUND

GENERAL FUND

Accounts for the legally authorized activities of the county not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

Assets		1987	1986
Cash and investments	$	123,308	101,979
Accounts receivable and accrued revenues		20,821	18,229
Due from other funds		15,655	14,968
Inventories		996	1,109
Prepaid expenses and deposits		286	244
Advances to other funds		2,397	2,002
Total assets	$	163,463	138,531
Liabilities and Fund Equity			
Liabilities:			
Short term obligations		85,000	70,000
Accounts payable and accrued liabilities		12,772	11,676
Due to other funds		7,282	6,129
Welfare program advances		6,220	3,458
Deferred revenue		5,105	5,014
Total liabilities		116,379	96,277
Fund Equity:			
Fund Balance:			
Reserved for:			
Encumbrances		12,410	9,800
Inventories		996	1,109
Prepaid expenses and deposits		286	243
Advances to others		2,397	2,002
Unreserved:			
Designated for authorized expenditures		8,529	5,629
Designated for equipment replacement		4,838	4,784
Undesignated		17,628	18,687
Total fund equity		47,084	42,254
Total liabilities and fund equity	$	163,463	138,531

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS
Year ended June 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Budget	Actual	Variance Favorable (Unfavorable)	1985-86 Actual
Revenues:				
Taxes	$ 116,583	115,139	(1,444)	96,990
Licenses, permits and franchises	6,565	6,893	328	6,244
Fines, forfeitures and penalties	4,491	4,625	134	4,076
Use of money and property	10,372	13,913	3,541	12,946
Aid from other governmental agencies	191,092	186,953	(4,139)	169,487
Charges for current services	47,152	45,601	(1,551)	43,201
Other revenues	8,731	3,947	(4,784)	2,485
Total revenues	384,986	377,071	(7,915)	335,429
Expenditures:				
Current:				
General government	71,374	63,002	8,372	42,589
Public protection	108,077	105,643	2,434	101,812
Health and sanitation	42,873	42,873	0	38,162
Public assistance	144,152	141,368	2,784	123,342
Education	102	101	1	118
Public ways and facilities	9,605	7,414	2,191	5,237
Recreation and culture	113	1	112	42
Interest	4,700	3,988	712	3,961
Capital outlay		467	(467)	7,601
Total expenditures	380,996	364,857	16,139	322,864
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	3,990	12,214	8,224	12,565
Other financing sources (uses):				
Operating transfers out	(19,898)	(19,898)		(17,997)
Capital lease financing		467	467	7,601
Total other financing sources (uses)	(19,898)	(19,431)	467	(10,396)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(15,908)	(7,217)	8,691	2,169
Adjustments to fund balance	(363)	(363)		
Add reserve for encumbrances	12,410	12,410		9,800
Fund balances at beginning of year	42,254	42,254		30,285
Fund balances at end of year	$ 38,393	47,084	8,691	42,254

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
GENERAL GOVERNMENT						
Board of Supervisors						
Salaries and Benefits	664		664	665	1	549
Services and Supplies	398		398	398		489
Other Charges	21		21	21		1
Fixed Assets	2		2	2		
Expenditure Transfers	(4)		(4)	(4)		(3)
Total	1,081		1,081	1,082	1	1,036
Clerk of the Board						
Salaries and Benefits	259		259	259		215
Services and Supplies	29		29	29		64
Other Charges	10		10	10		10
Total	298		298	298		289
Administrator						
Salaries and Benefits	1,740		1,740	1,770	30	1,287
Services and Supplies	837	21	858	1,706	848	408
Other Charges	32		32	32		5
Fixed Assets	5		5	20	15	20
Expenditure Transfers	(181)		(181)	(121)	60	(136)
Total	2,433	21	2,454	3,407	953	1,584
Auditor-Controller						
Salaries and Benefits	2,865		2,865	2,866	1	2,590
Services and Supplies	1,054	2	1,056	1,056		1,191
Other Charges	44		44	45	1	6
Fixed Assets	18	2	20	22	2	13
Expenditure Transfers	(450)		(450)	(450)		(447)
Total	3,531	4	3,535	3,539	4	3,353
Treasurer-Tax Collector						
Salaries and Benefits	972		972	1,036	64	826
Services and Supplies	697	195	892	929	37	713
Other Charges	3		3	4	1	3
Fixed Assets	10		10	18	8	10
Expenditure Transfers	(18)		(18)	(18)	0	(16)
Total	1,664	195	1,859	1,969	110	1,536

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Assessor						
Salaries and Benefits	5,123		5,123	5,178	55	4,688
Services and Supplies	1,174	22	1,196	1,196		1,345
Other Charges	5		5	17	12	13
Fixed Assets	1	8	9	2	(7)	5
Expenditure Transfers						(17)
Total	6,303	30	6,333	6,393	60	6,034
Purchasing						
Salaries and Benefits	276		276	282	6	261
Services and Supplies	84	168	252	258	6	123
Fixed Assets		1	1	1		5
Expenditure Transfers	(6)		(6)	(6)		(6)
Total	354	169	523	535	12	383
Management Information Systems						
Services and Supplies	165	264	429	429		404
Other Charges						26
Fixed Assets	442	38	480	480		9
Total	607	302	909	909		439
Revenue Collections						
Salaries and Benefits	465		465	465		364
Services and Supplies	169	1	170	170		340
Other Charges	35		35	35		1
Fixed Assets	28		28	28		57
Expenditure Transfers	(5)		(5)	(4)	1	
Total	692	1	693	694	1	762
County Counsel						
Salaries and Benefits	1,317		1,317	1,348	31	1,214
Services and Supplies	126	5	131	145	14	171
Other Charges	6		6	8	2	8
Expenditure Transfers	(92)		(92)	(92)		(96)
Total	1,357	5	1,362	1,409	47	1,297

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Personnel						
Salaries and Benefits	1,639		1,639	1,688	49	1,519
Services and Supplies	1,188	172	1,360	1,364	4	1,967
Other Charges	6		6	12	6	76
Fixed Assets	55	1	56	58	2	1
Expenditure Transfers	(103)		(103)	(103)		(66)
Total	2,785	173	2,958	3,019	61	3,497
Personnel Merit Board						
Salaries and Benefits	59		59	59		45
Services and Supplies	23		23	24	1	38
Fixed Assets		8	8	8		
Total	82	8	90	91	1	83
Elections						
Salaries and Benefits	669		669	669		678
Services and Supplies	1,142	5	1,147	1,147		1,553
Other Charges						
Fixed Assets						11
Expenditure Transfers	(82)		(82)	(82)		(37)
Total	1,729	5	1,734	1,734		2,205
Telephone Exchange						
Salaries and Benefits	860		860	860		182
Services and Supplies	553	28	581	581		142
Other Charges	37		37	38	1	19
Fixed Assets	29		29	29		29
Expenditure Transfers	(964)		(964)	(942)	22	(243)
Total	515	28	543	566	23	129
Equipment Garages						
Salaries and Benefits	1,126		1,126	1,143	17	1,019
Services and Supplies	196	10	206	207	1	199
Other Charges	3		3	3		1
Fixed Assets	7	3	10	10		1
Expenditure Transfers	(1,364)		(1,364)	(1,348)	16	(1,221)
Total	(32)	13	(19)	15	34	(1)

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Equipment Operations						
Services and Supplies	2,881	32	2,913	2,900	(13)	3,154
Other Charges	210		210	820	610	114
Fixed Assets	916	386	1,302	1,343	41	1,442
Expenditure Transfers	(3,477)		(3,477)	(3,467)	10	(3,635)
Total	530	418	948	1,596	648	1,075
Gen Co Bldg Occupancy Cost						
Services and Supplies	8,791	76	8,867	8,912	45	853
Other Charges	100		100	110	10	
Expenditure Transfers	(12)		(12)		12	
Total	8,879	76	8,955	9,022	67	853
Building Maintenance						
Salaries and Benefits	6,316		6,316	6,365	49	5,805
Services and Supplies	9,187	133	9,320	9,320		8,776
Other Charges	3,721	43	3,764	3,764		3,586
Fixed Assets	17	5	22	24	2	20
Expenditure Transfers	(16,389)		(16,389)	(16,210)	179	(14,895)
Total	2,852	181	3,033	3,263	230	3,292
Plant Acquisition						
Fixed Assets	12,263	7,683	19,946	25,208	5,262	10,148
Economic Development						
Services and Supplies	76		76	76		77
Employee Benefits						
Salaries and Benefits						
Services and Supplies	56	46	102	102		
Fixed Assets	3		3	3		
Total	59	46	105	105		

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Retiree Health Benefits						
Salaries and Benefits	2,052		2,052	2,199	147	1,900
Services and Supplies	6		6	9	3	9
Total	2,058		2,058	2,208	150	1,909
Data Processing						
Salaries and Benefits	3,846		3,846	3,847	1	3,391
Services and Supplies	2,094	14	2,108	2,149	41	2,225
Other Charges	533		533	533		413
Fixed Assets	4	1	5	5		9
Expenditure Transfers	(6,194)		(6,194)	(6,194)		(5,738)
Total	283	15	298	340	42	300
Central Service/Microfilm						
Salaries and Benefits	511		511	521	10	450
Services and Supplies	427	3	430	505	75	408
Other Charges	58		58	59	1	71
Fixed Assets	14	4	18	18		
Expenditure Transfers	(780)		(780)	(780)		(531)
Total	230	7	237	323	86	398
General Services Admin						
Salaries and Benefits	403		403	403		296
Services and Supplies	74	5	79	79		38
Fixed Assets						40
Expenditure Transfers	(481)		(481)	(481)		(373)
Total	(4)	5	1	1		1
Insurance						
Services and Supplies	2,992		2,992	3,572	580	1,910

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Total General Government						
Salaries and Benefits	31,162		31,162	31,623	461	27,279
Services and Supplies	34,419	1,202	35,621	37,263	1,642	26,597
Other Charges	4,824	43	4,867	5,511	644	4,353
Fixed Assets	13,814	8,140	21,954	27,279	5,325	11,820
Expenditure Transfers	(30,602)		(30,602)	(30,302)	300	(27,460)
Total	53,617	9,385	63,002	71,374	8,372	42,589
PUBLIC PROTECTION						
Superior Courts						
Salaries and Benefits	2,161		2,161	2,174	13	1,927
Services and Supplies	1,116	49	1,165	1,165		1,511
Other Charges	29		29	29		14
Fixed Assets	11		11	13	2	51
Expenditure Transfers	(6)		(6)	(1)	5	
Total	3,311	49	3,360	3,380	20	3,503
Municipal Courts						
Salaries and Benefits	6,540		6,540	6,562	22	5,628
Services and Supplies	2,164	21	2,185	2,191	6	3,010
Other Charges	36		36	37	1	45
Fixed Assets	11	4	15	15		29
Expenditure Transfers	(2)		(2)	(2)		(2)
Total	8,749	25	8,774	8,803	29	8,710
Change of Venue Trials in County						
Services and Supplies	63		63	63		
Law and Justice Systems						
Salaries and Benefits	94		94	96	2	98
Services and Supplies	206	51	257	257		233
Fixed Assets	86	26	112	112		50
Total	386	77	463	465	2	381

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Grand Jury						
Services and Supplies	75	2	77	77		94
County Clerk						
Salaries and Benefits	2,459		2,459	2,459		2,193
Services and Supplies	343	3	346	346		406
Other Charges	24		24	24		7
Fixed Assets	1	1	2	2		13
Expenditure Transfers	(8)		(8)	(8)		(10)
Total	2,819	4	2,823	2,823		2,609
District Attorney						
Salaries and Benefits	6,111		6,111	6,147	36	5,641
Services and Supplies	1,136	58	1,194	1,230	36	1,437
Other Charges	37		37	38	1	40
Fixed Assets	20	10	30	30		46
Expenditure Transfers	(8)		(8)	(8)		(11)
Total	7,296	68	7,364	7,437	73	7,153
Public Defender						
Salaries and Benefits	3,661		3,661	3,833	172	3,243
Services and Supplies	481	10	491	491		731
Other Charges	3		3	3		2
Fixed Assets	2	37	39	39		
Total	4,147	47	4,194	4,366	172	3,976
District Attorney Family Support						
Salaries and Benefits	3,415		3,415	3,742	327	2,964
Services and Supplies	852	28	880	889	9	850
Fixed Assets		6	6	7	1	
Expenditure Transfers	(473)		(473)	(473)		(340)
Total	3,794	34	3,828	4,165	337	3,474

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Conflict Defense Services						
Services and Supplies	1,562		1,562	1,563	1	1,218
Fixed Assets		6	6	7	1	
Total	1,562	6	1,568	1,570	2	1,218
Sheriff						
Salaries and Benefits	18,273		18,273	18,418	145	16,603
Services and Supplies	2,720	342	3,062	3,049	(13)	3,388
Other Charges	31		31	33	2	76
Fixed Assets	212	29	241	241		304
Expenditure Transfers	(67)		(67)	(67)		(169)
Total	21,169	371	21,540	21,674	134	20,202
Delta Regional Communications Center						
Salaries and Benefits	710		710	757	47	621
Services and Supplies	222	1	223	234	11	191
Other Charges	96		96	109	13	108
Fixed Assets		2	2	2		56
Total	1,028	3	1,031	1,102	71	976
Marshal - Municipal Courts						
Salaries and Benefits	1,935		1,935	1,935		1,862
Services and Supplies	219	1	220	220		287
Other Charges	2		2	2		2
Total	2,156	1	2,157	2,157		2,151
Jail						
Salaries and Benefits	11,571		11,571	11,690	119	10,848
Services and Supplies	2,835	92	2,927	2,952	25	3,839
Other Charges	8		8	8		5
Fixed Assets	46	34	80	80		152
Total	14,460	126	14,586	14,730	144	14,844
Jail - Health Services						
Salaries and Benefits	1,618		1,618	1,618		1,659
Services and Supplies	763	1	764	764		550
Other Charges						1
Total	2,381	1	2,382	2,382		2,210

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Probation						
Salaries and Benefits	14,816		14,816	14,816		13,702
Services and Supplies	2,272	53	2,325	2,325		3,678
Other Charges	230		230	230		177
Fixed Assets	24	12	36	36		40
Expenditure Transfers	(80)		(80)	(80)		(81)
Total	17,262	65	17,327	17,327		17,516
Justice System Programs						
Services and Supplies	96		96	117	21	132
Other Charges	112		112	113	1	112
Total	208		208	230	22	244
Flood Control						
Services and Supplies	359	75	434	434		392
Agriculture						
Salaries and Benefits	1,214		1,214	1,253	39	1,122
Services and Supplies	217		217	228	11	227
Fixed Assets	13	1	14	14		14
Total	1,444	1	1,445	1,495	50	1,363
Building Inspection						
Salaries and Benefits	2,045		2,045	2,087	42	1,834
Services and Supplies	1,262	276	1,538	1,554	16	1,639
Other Charges				55	55	
Fixed Assets	389	127	516	519	3	81
Expenditure Transfers	(37)		(37)	(10)	27	(12)
Total	3,659	403	4,062	4,205	143	3,542
Land Information System						
Salaries and Benefits	112		112	114	2	107
Services and Supplies	55		55	57	2	60
Fixed Assets	7		7	7		8
Expenditure Transfers	(184)		(184)	(174)	10	(180)
Total	(10)		(10)	4	14	(5)

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Recorder						
Salaries and Benefits	602		602	602		482
Services and Supplies	236	3	239	239		275
Fixed Assets		8	8	8		
Expenditure Transfers	(1)		(1)	(1)		(2)
Total	837	11	848	848		755
Local Agency Formation						
Services and Supplies	144	5	149	175	26	165
Fixed Assets	1		1	1		
Total	145	5	150	176	26	165
Community Development						
Salaries and Benefits	2,452		2,452	2,452		2,189
Services and Supplies	526	62	588	588		554
Other Charges	13		13	13		11
Fixed Assets	41		41	41		44
Expenditure Transfers	(570)		(570)	(570)		(931)
Total	2,462	62	2,524	2,524		1,867
Planning Projects						
Services and Supplies	610	65	675	1,649	974	917
Coroner						
Salaries and Benefits	436		436	439	3	416
Services and Supplies	222		222	223	1	250
Fixed Assets	1		1	1		14
Total	659	0	659	663	4	680
Crossing Guards						
Services and Supplies	52	15	67	67		63
Energy Conservation						
Salaries and Benefits	97		97	97		65
Services and Supplies	33	1	34	45	11	41
Fixed Assets						6
Expenditure Transfers						(9)
Total	130	1	131	142	11	103

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Emergency Services						
Salaries and Benefits	398		398	398		250
Services and Supplies	149	5	154	156	2	138
Other Charges	8		8	10	2	3
Fixed Assets	22		22	23	1	33
Total	577	5	582	587	5	424
Hazardous Materials						
Salaries and Benefits						81
Services and Supplies						27
Other Charges						6
Fixed Assets						3
Total						117
Public Administrator						
Salaries and Benefits	87		87	91	4	78
Services and Supplies	5		5	6	1	11
Fixed Assets						1
Total	92		92	97	5	90
Animal Services						
Salaries and Benefits	1,704		1,704	1,860	156	1,510
Services and Supplies	482	14	496	527	31	522
Other Charges	2		2	3	1	3
Fixed Assets	4	33	37	45	8	43
Total	2,192	47	2,239	2,435	196	2,078
Total Public Protection						
Salaries and Benefits	82,511		82,511	83,640	1,129	75,123
Services and Supplies	21,477	1,233	22,710	23,881	1,171	26,836
Other Charges	631		631	707	76	612
Fixed Assets	891	336	1,227	1,243	16	988
Expenditure Transfers	(1,436)		(1,436)	(1,394)	42	(1,747)
Total	104,074	1,569	105,643	108,077	2,434	101,812

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
HEALTH AND SANITATION						
Public Health						
Salaries and Benefits	8,769		8,769	8,769		7,784
Services and Supplies	3,402	93	3,495	3,495		3,615
Other Charges	12	2	14	14		19
Fixed Assets	59	25	84	84		37
Expenditure Transfers	(1,682)		(1,682)	(1,682)		(1,382)
Total	10,560	120	10,680	10,680		10,073
Environmental Health						
Salaries and Benefits	1,510		1,510	1,511	1	1,233
Services and Supplies	668	7	675	674	(1)	414
Fixed Assets	30	28	58	58		15
Expenditure Transfers	6		6	6		(17)
Total	2,214	35	2,249	2,249		1,645
Toxic Waste Cleanup						
Services and Supplies	46		46	46		46
Childrens Services						
Salaries and Benefits	1,216		1,216	1,216		1,055
Services and Supplies	1,540	3	1,543	1,543		1,372
Fixed Assets	4		4	4		4
Total	2,760	3	2,763	2,763		2,431
Mental Health						
Salaries and Benefits	8,071		8,071	8,071		7,196
Services and Supplies	17,494	233	17,727	17,727		15,733
Other Charges	8		8	8		11
Fixed Assets	23	15	38	38		53
Expenditure Transfers						(5)
Total	25,596	248	25,844	25,844		22,988
State Mental Health						
Other Charges	1,087		1,087	1,087		752

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
General Sewer Planning						
Services and Supplies	30		30	30		17
Fixed Assets	3		3	3		4
Total	33		33	33		21
Solid Waste Management						
Services and Supplies	170	1	171	171		206
Total Health and Sanitation						
Salaries and Benefits	19,566		19,566	19,567	1	17,268
Services and Supplies	23,350	337	23,687	23,686	(1)	21,403
Other Charges	1,107	2	1,109	1,109		782
Fixed Assets	119	68	187	187		113
Expenditure Transfers	(1,676)		(1,676)	(1,676)		(1,404)
Total	42,466	407	42,873	42,873		38,162
PUBLIC ASSISTANCE						
Social Service						
Salaries and Benefits	29,004		29,004	29,078	74	25,977
Services and Supplies	10,728	356	11,084	11,091	7	10,491
Other Charges	92,759	8	92,767	94,876	2,109	79,051
Fixed Assets	140	132	272	277	5	157
Expenditure Transfers	(8)		(8)	(3)	5	(4)
Total	132,623	496	133,119	135,319	2,200	115,672
Veterans Resource Center						
Salaries and Benefits	226		226	238	12	174
Services and Supplies	22	1	23	23		38
Fixed Assets	1		1	1		1
Total	249	1	250	262	12	213

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Private Industry Council						
Salaries and Benefits	690		690	711	21	724
Services and Supplies	4,413	4	4,417	4,786	369	3,654
Other Charges	50		50	51	1	64
Fixed Assets	14		14	15	1	78
Expenditure Transfers	(121)		(121)	(120)	1	(135)
Total	5,046	4	5,050	5,443	393	4,385
Community Services						
Salaries and Benefits	1,151		1,151	1,157	6	1,026
Services and Supplies	1,060	102	1,162	1,162		1,267
Fixed Assets	151	11	162	170	8	153
Total	2,362	113	2,475	2,489	14	2,446
Community Development						
Services and Supplies	222	23	245	396	151	369
Fixed Assets				10	10	7
Total	222	23	245	406	161	376
Housing Rehabilitation						
Salaries and Benefits	176		176	176		188
Services and Supplies	53		53	57	4	61
Other Charges						1
Fixed Assets						
Total	229		229	233	4	250
Total Public Assistance						
Salaries and Benefits	31,247		31,247	31,360	113	28,089
Services and Supplies	16,498	486	16,984	17,515	531	15,880
Other Charges	92,809	8	92,817	94,927	2,110	79,116
Fixed Assets	306	143	449	473	24	396
Expenditure Transfers	(129)		(129)	(123)	6	(139)
Total	140,731	637	141,368	144,152	2,784	123,342

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
EDUCATION						
Cooperative Extension Service						
Salaries and Benefits	77		77	77		69
Services and Supplies	21		21	22	1	49
Expenditure Transfers	3		3	3		
Total	101		101	102	1	118
Total Education						
Salaries and Benefits	77		77	77		69
Services and Supplies	21		21	22	1	49
Expenditure Transfers	3		3	3		0
Total	101		101	102	1	118
PUBLIC WAYS AND FACILITIES						
Public Works						
Salaries and Benefits	9,691		9,691	9,691		8,639
Services and Supplies	2,592	181	2,773	2,768	(5)	2,456
Other Charges	96		96	112	16	153
Fixed Assets	122	201	323	345	22	49
Expenditure Transfers	(6,849)		(6,849)	(6,840)	9	(6,573)
Total	5,652	382	6,034	6,076	42	4,724
Road Construction						
Services and Supplies	1		1	1		10
Road Maintenance						
Services and Supplies	1,346	27	1,373	3,513	2,140	496
Other Charges	3	3	6	15	9	7
Total	1,349	30	1,379	3,528	2,149	503
Total Public Ways and Facilities						
Salaries and Benefits	9,691		9,691	9,691		8,639
Services and Supplies	3,939	208	4,147	6,282	2,135	2,962
Other Charges	99	3	102	127	25	160
Fixed Assets	122	201	323	345	22	49
Expenditure Transfers	(6,849)		(6,849)	(6,840)	9	(6,573)
Total	7,002	412	7,414	9,605	2,191	5,237

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1987
(In Thousands)

	Actual				Variance Favorable	1985-86
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
RECREATION AND CULTURE						
Parks						
Services and Supplies	1		1	108	107	
Fixed Assets				5	5	42
Total	1		1	113	112	42
Total Recreation and Culture						
Services and Supplies	1		1	108	107	
Fixed Assets				5	5	42
Total	1		1	113	112	42
INTEREST						
Services and Supplies	307		307	311	4	
Other Charges	3,681		3,681	4,389	708	3,961
Total	3,988		3,988	4,700	712	3,961
CAPITAL OUTLAY						
Fixed Assets	467		467		(467)	7,601
GRAND TOTAL						
Salaries and Benefits	174,254		174,254	175,958	1,704	156,467
Services and Supplies	100,012	3,466	103,478	109,068	5,590	93,727
Other Charges	103,151	56	103,207	106,770	3,563	88,984
Fixed Assets	15,719	8,888	24,607	29,532	4,925	21,009
Expenditure Transfers	(40,689)		(40,689)	(40,332)	357	(37,323)
Total	352,447	12,410	364,857	380,996	16,139	322,864

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed principally by property taxes.

SANITATION DISTRICT FUNDS

These special district funds provide sanitation services to specific areas of the County. They are financed primarily by user charges.

SERVICE AREA FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL AND STORM DRAINAGE FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

POLICE SERVICE AREA FUNDS

These special district funds provide police services to specific areas of the County. They are financed principally by property taxes.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

Accounts for the activities of several non-grant Special Revenue Funds whose combined revenues are less than three percent of total Special Revenue Funds. They include Fish and Game, Survey Monument, Victim Assistance, Crime Lab, Service Area Revolving, and Sans Crainte Drainage.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Road	Library	Fire Protection	Sanitation	Service Areas
Assets					
Cash and investments	$ 2,443	747	8,706	1,769	2,095
Accounts receivable and accrued revenue	1,213	194	330	8	48
Due from other funds	1,827	2	2,167	1	423
Prepaid expenses and deposits	131		4		105
Advances to other funds					
Total assets	5,614	943	11,207	1,778	2,671
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	1,213	496	2,834	82	145
Due to other funds	1,597	96	579	26	563
Total liabilities	2,810	592	3,413	108	708
Fund Equity:					
Fund Balance:					
Reserved for:					
Encumbrances	1,777	117	2,724	1	275
Prepaid expenses and deposits	131		4		105
Advances to other funds					
Unreserved:					
Designated for equipment replacement	23	36			
Undesignated	873	198	5,066	1,669	1,583
Total fund equity	2,804	351	7,794	1,670	1,963
Total liabilities and fund equity	$ 5,614	943	11,207	1,778	2,671

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals 1987	Totals 1986
2,582	1,023	1,443	527	631	21,966	23,475
3,281	9		5	82	5,170	3,465
3,428		200	1	109	8,158	3,111
1,027					1,267	506
116				1,309	1,425	1,000
10,434	1,032	1,643	533	2,131	37,986	31,557
82	126	3	51	5	5,037	3,679
3,841	372	343	1	11	7,429	4,705
3,923	498	346	52	16	12,466	8,384
2,336	8	906	16	46	8,206	3,575
1,027					1,267	506
116				1,309	1,425	1,000
2					61	36
3,030	526	391	465	760	14,561	18,056
6,511	534	1,297	481	2,115	25,520	23,173
10,434	1,032	1,643	533	2,131	37,986	31,557

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Road	Library	Fire Protection	Sanitation	Service Areas
REVENUES:					
Taxes	$	6,369	31,243	35	1,696
Licenses, permits and franchises			91		52
Fines, forfeitures and penalties	389				
Use of money and property	241	31	36	83	48
Aid from other governmental agencies	10,353	728	484	(1)	387
Charges for current services	1,526	109	1,091	1,184	768
Other revenues	210	15	53	13	60
Total revenues	12,719	7,252	32,998	1,314	3,011
EXPENDITURES:					
Current:					
General government		30			
Public protection			30,403		1,133
Health and sanitation				1,156	
Public assistance					
Education		7,084			319
Public ways and facilities	13,928				1,064
Recreation and culture					685
Total expenditures	13,928	7,114	30,403	1,156	3,201
Revenues over (under) expenditures	(1,209)	138	2,595	158	(190)
Other financing sources (uses): Operating transfers out					
Revenues and other sources over (under) expenditures	(1,209)	138	2,595	158	(190)
Adjustment to fund balance (see Note 11)	239				
Fund balances beginning of year	3,774	213	5,199	1,512	2,153
Fund balances at end of year	$ 2,804	351	7,794	1,670	1,963

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals 1987	Totals 1986
2,797	2,024			139	44,303	40,397
1,717				120	1,980	1,538
		1,350		33	1,772	1,666
209	46	114		312	1,120	1,087
5,214	7			1,052	18,224	19,451
88	1		893	113	5,773	4,208
115					466	1,155
10,140	2,078	1,464	893	1,769	73,638	69,502
		2,125		35	2,190	526
9,584	1,961		759	156	43,996	36,400
					1,156	1,041
				1,088	1,088	4,951
					7,403	6,647
				20	15,012	13,445
					685	887
9,584	1,961	2,125	759	1,299	71,530	63,897
556	117	(661)	134	470	2,108	5,605
						(185)
556	117	(661)	134	470	2,108	5,420
					239	1,159
5,955	417	1,958	347	1,645	23,173	16,594
6,511	534	1,297	481	2,115	25,520	23,173

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 280	389	109	310
Use of money and property	330	241	(89)	319
Aid from other governmental agencies	14,354	10,353	(4,001)	11,353
Charges for current services	4,219	1,526	(2,693)	419
Other revenue	488	210	(278)	285
Total revenues	19,671	12,719	(6,952)	12,686
EXPENDITURES:				
Public ways and facilities				
Services and supplies	21,548	14,649	6,899	11,993
Other charges	513	410	103	398
Fixed assets	969	647	322	607
Total public ways and facilities	23,030	15,706	7,324	12,998
Total expenditures	23,030	15,706	7,324	12,998
Revenues over (under) expenditures	(3,359)	(2,987)	372	(312)
Add reserve for encumbrances	1,778	1,778		1,009
Adjustment to fund balance	239	239		
Fund balance at beginning of year	3,774	3,774		3,077
Fund balance at end of year	$ 2,432	2,804	372	3,774

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 6,208	6,369	161	5,748
Use of money and property	20	31	11	10
Aid from other governmental agencies	738	728	(10)	667
Charges for current services	110	109	(1)	113
Other revenue	12	15	3	16
Total revenues	7,088	7,252	164	6,554
EXPENDITURES:				
Current:				
General government				
Fixed assets	83	83		138
Total general government	83	83		138
Education				
Salaries and benefits	4,707	4,707		4,207
Services and supplies	2,530	2,494	36	2,254
Other charges	3	3		
Fixed assets	10	6	4	9
Expenditure transfers	(62)	(62)		(58)
Total education	7,188	7,148	40	6,412
Total expenditures	7,271	7,231	40	6,550
Revenues over (under) expenditures	(183)	21	204	4
Add reserve for encumbrances	117	117		100
Fund balance at beginning of year	213	213		109
Fund balance at end of year	$ 147	351	204	213

COUNTY OF CONTRA COSTA
FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 31,305	31,243	(62)	28,658
Licenses, permits and franchises	82	91	9	25
Use of money and property	7	36	29	27
Aid from other governmental agencies		484	484	566
Charges for current services	933	1,091	158	610
Other revenue	47	53	6	71
Total revenues	32,374	32,998	624	29,957
EXPENDITURES:				
Public protection				
Salaries and benefits	26,802	24,986	1,816	21,935
Services and supplies	6,750	4,903	1,847	4,569
Other charges	57	55	2	30
Fixed assets	3,196	3,183	13	2,032
Reserves	623		623	
Total public protection	37,428	33,127	4,301	28,566
Total expenditures	37,428	33,127	4,301	28,566
Revenues over (under) expenditures	(5,054)	(129)	4,925	1,391
Add reserve for encumbrances	2,724	2,724		1,106
Fund balance at beginning of year	5,199	5,199		2,702
Fund balance at end of year	$ 2,869	7,794	4,925	5,199

COUNTY OF CONTRA COSTA
SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 5	35	30	44
Use of money and property	72	83	11	46
Aid from other governmental agencies		(1)	(1)	(9)
Charges for current services	1,082	1,184	102	1,482
Other revenue		13	13	
Total revenues	1,159	1,314	155	1,563
EXPENDITURES:				
Health and sanitation				
Services and supplies	823	826	(3)	829
Other charges	266	234	32	123
Fixed assets	1,588	97	1,491	180
Reserves	78		78	
Total health and sanitation	2,755	1,157	1,598	1,132
Total expenditures	2,755	1,157	1,598	1,132
Revenues over (under) expenditures	(1,596)	157	1,753	431
Other financing sources (uses):				
Operating transfers in				(1)
Add reserve for encumbrances	1	1		91
Fund balance at beginning of year	1,512	1,512		991
Fund balance at end of year	$ (83)	1,670	1,753	1,512

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 1,549	1,696	147	1,435
Licenses, permits and franchises	11	52	41	106
Use of money and property	37	48	11	176
Aid from other governmental agencies	517	387	(130)	761
Charges for current services	596	768	172	892
Other revenue	51	60	9	2
Total revenues	2,761	3,011	250	3,372
EXPENDITURES:				
Public protection				
Services and supplies	1,775	1,152	623	520
Other charges	41	117	(76)	18
Reserves	166		166	0
Total public protection	1,982	1,269	713	538
Education				
Other charges	319	319		300
Reserves	59		59	
Total education	378	319	59	300
Public ways and facilities				
Services and supplies	518	497	21	353
Other charges	294	325	(31)	1,069
Fixed assets	399	377	22	60
Reserves	64		64	
Total public ways and facilities	1,275	1,199	76	1,482

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
Recreation and culture				
Salaries and benefits				290
Services and supplies	27	32	(5)	232
Other charges	8	80	(72)	339
Fixed assets	982	577	405	32
Total recreation and culture	1,017	689	328	893
Total expenditures	4,652	3,476	1,176	3,213
Revenues over (under) expenditures	(1,891)	(465)	1,426	159
Other financing sources (uses):				
Operating transfers out				(3)
Add reserve for encumbrances	275	275		33
Fund balance at beginning of year	2,153	2,153		1,964
Fund balance at end of year $	537	1,963	1,426	2,153

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 2,793	2,797	4	2,516
Licenses, permits and franchises	1,555	1,717	162	1,326
Use of money and property	236	209	(27)	410
Aid from other governmental agencies	3,726	5,214	1,488	2,179
Charges for current services	217	88	(129)	(47)
Other revenue	321	115	(206)	781
Total revenues	8,848	10,140	1,292	7,165
EXPENDITURES:				
Public protection				
Salaries and benefits	6	5	1	
Services and supplies	9,828	6,852	2,976	4,981
Other charges	5,564	4,801	763	1,396
Fixed assets	254	262	(8)	127
Reserves	417		417	
Total public protection	16,069	11,920	4,149	6,504
Total expenditures	16,069	11,920	4,149	6,504
Revenues over (under) expenditures	(7,221)	(1,780)	5,441	661
Add reserve for encumbrances	2,336	2,336		544
Fund balance at beginning of year	5,955	5,955		4,750
Fund balance at end of year	$ 1,070	6,511	5,441	5,955

COUNTY OF CONTRA COSTA
POLICE SERVICES SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 2,028	2,024	(4)	1,870
Use of money and property	45	46	1	35
Aid from other governmental agencies	9	7	(2)	45
Charges for current services	8	1	(7)	3
Total revenues	2,090	2,078	(12)	1,953
EXPENDITURES:				
Public protection				
Salaries and benefits	16	16		15
Services and supplies	2,027	1,952	75	1,891
Other charges		1	(1)	
Fixed assets	12		12	
Reserves	394		394	
Total public protection	2,449	1,969	480	1,906
Total expenditures	2,449	1,969	480	1,906
Revenues over (under) expenditures	(359)	109	468	47
Add reserve for encumbrances	8	8		
Fund balance at beginning of year	417	417		370
Fund balance at end of year	$ 66	534	468	417

COUNTY OF CONTRA COSTA
COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 1,300	1,350	50	1,302
Use of money and property		114	114	97
Total revenues	1,300	1,464	164	1,399
EXPENDITURES:				
General government				
Services and supplies	28	27	1	
Fixed assets	3,194	3,004	190	908
Total general government	3,222	3,031	191	908
Total expenditures	3,222	3,031	191	908
Revenues over (under) expenditures	(1,922)	(1,567)	355	491
Add reserve for encumbrances	906	906		499
Fund balance at beginning of year	1,958	1,958		968
Fund balance at end of year	$ 942	1,297	355	1,958

COUNTY OF CONTRA COSTA
RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Charges for services	$ 625	893	268	685
Total revenues	625	893	268	685
EXPENDITURES:				
Public Protection				
Salaries and benefits	191	183	8	84
Services and supplies	217	170	47	91
Other charges	196	188	8	173
Fixed assets	236	234	2	215
Total public protection	840	775	65	563
Total expenditures	840	775	65	563
Revenues over (under) expenditures	(215)	118	333	122
Add reserve for encumbrances	16	16		182
Fund balance at beginning of year	347	347		43
Fund balance at end of year	$ 148	481	333	347

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 137	139	2	126
Licenses, permits and franchises	84	120	36	81
Fines, forfeitures and penalties	17	33	16	18
Use of money and property	4	312	308	3,720
Aid from other governmental agencies	1,307	1,052	(255)	172
Charges for current services	55	113	58	51
Other revenue	2		(2)	
Total revenues	1,606	1,769	163	4,168
EXPENDITURES:				
General government				
Services and supplies	241	34	207	15
Reserves	6		6	
Total general government	247	34	213	15
Public protection				
Services and supplies	201	167	34	150
Fixed assets	30	29	1	12
Total public protection	231	196	35	162
Public assistance				
Services and supplies	80	78	2	94
Other charges	1,010	1,010		4,860
Total public assistance	1,090	1,088	2	4,954

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
Public ways and facilities				
Services and supplies	300	21	279	
Other charges		6	(6)	
Total public ways and facilities	300	27	273	
Total expenditures	1,868	1,345	523	5,131
Revenues over (under) expenditures	(262)	424	686	(963)
Other financing sources (uses):				
Operating transfers out				(182)
Adjustment to fund balance				1,159
Add reserve for encumbrances	46	46		12
Fund balance at beginning of year	1,645	1,645		1,619
Fund balance at end of year	$ 1,429	2,115	686	1,645

DEBT SERVICE FUNDS

SANITATION

To accumulate monies for payment of $4,760,000 in serial bonds, 3.875 to 11.75 percent, $231,000-$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK

To accumulate monies for payment of $6,750,000 in serial bonds, 8.0 to 7.5 percent, $135,000-$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property levies.

OTHER

To accumulate monies for payment of $600,000 in serial bonds. $400,000 of the bonds were issued for fire protection purposes, 4.5 to 4.6 percent, $30,000-35,000 annual installments, the final payment due in 1989. $200,000 of the bonds were issued for storm drainage purposes, 4.0 to 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATIONS

Two non-profit corporations assist the County in financing various public buildings and facilities by issuing revenue bonds and Certificates of Participation serviced by rental paid by the County.

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	Public Facilities	Totals 1987	Totals 1986
Assets						
Cash and investments	$ 988	18	3	35,168	36,177	26,177
Accounts receivable and accrued revenue	11	15	1	6	33	34
Due from other funds						244
Total assets	$ 999	33	4	35,174	36,210	26,455
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities				920	920	504
Due to other funds						25
Total liabilities				920	920	529
Fund Equity:						
Fund Balance:						
Unreserved:						
Undesignated	999	33	4	34,254	35,290	25,926
Total fund equity	999	33	4	34,254	35,290	25,926
Total liabilities and fund equity	$ 999	33		35,174	36,210	26,455

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1987
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	Public Facilities	Totals 1987	Totals 1986
REVENUES:						
Taxes	$ 282	547	42		871	892
Use of money and property	53			4,595	4,648	2,364
Aid from other governmental agencies		18	1		19	21
Charges for current services	221				221	214
Other revenues						600
Total revenues	556	565	43	4,595	5,759	4,091
EXPENDITURES:						
Debt Service:						
Principal	225	145	35	1,110	1,515	1,386
Interest	315	432	9	4,208	4,964	3,079
Capital Outlay				7,946	7,946	1,561
Total expenditures	540	577	44	13,264	14,425	6,026
Revenues over (under) expenditures	16	(12)	(1)	(8,669)	(8,666)	(1,935
Other financing sources (uses):						
Operating transfers out						1
Proceeds from issuance of debt				18,030	18,030	36,991
Payment to escrow for defeasance of debt						(14,305
Total other financing sources (uses)				18,030	18,030	22,687
Revenues and other financing sources over (under) expenditures	16	(12)	(1)	9,361	9,364	20,752
Adjustment to fund balance						4,120
Fund balances at beginning of year	983	45	5	24,893	25,926	1,054
Fund balances at end of year	$ 999	33	4	34,254	35,290	25,926

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 272	282	10	284
Use of money and property		53	53	37
Charges for current services		221	221	214
Total revenues	272	556	284	535
EXPENDITURES:				
Debt Service:				
Principal	185	225	(40)	236
Interest	96	315	(219)	329
Total expenditures	281	540	(259)	565
Revenues over (under) expenditures	(9)	16	25	(30)
Other financing sources (uses):				
Operating transfers out				1
Revenues and other sources over (under) expenditures	(9)	16	25	(29)
Fund balance at beginning of year	983	983		1,012
Fund balance at end of year	$ 974	999	25	983

COUNTY OF CONTRA COSTA
RECREATION AND PARK DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 529	547	18	564
Aid from other governmental agencies		18	18	20
Total revenues	529	565	36	584
EXPENDITURES:				
Debt Service:				
Principal	145	145		135
Interest	429	432	(3)	441
Total expenditures	574	577	(3)	576
Revenues over (under) expenditures	(45)	(12)	33	8
Fund balance at beginning of year	45	45		37
Fund balance at end of year	$	33	33	45

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 42	42		43
Aid from other governmental agencies		1	1	1
Total revenues	42	43	1	44
EXPENDITURES:				
Debt Service:				
Principal	35	35		35
Interest	9	9		10
Total expenditures	44	44		45
Revenues over (under) expenditures	(2)	(1)	1	(1)
Fund balance at beginning of year	5	5		6
Fund balance at end of year	$ 3	4	1	5

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY FUND

The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
JUNE 30 1987
(With comparative totals for June 30, 1985)
(In Thousands)

	Redevelopment Agency	Totals 1987	1986
Assets			
Cash and investments	$ 3,336	3,336	1,401
Accounts receivable and accrued revenue	13	13	626
Due from other funds	15	15	221
Prepaid expenses and deposits	589	589	101
Total assets	3,953	3,953	2,349
Liabilities and Fund Equity			
Liabilities:			
Accounts payable and accrued liabilities	716	716	123
Due to other funds	62	62	644
Advances from other funds	1,161	1,161	
Total liabilities	1,939	1,939	767
Fund Equity:			
Fund balance:			
Reserved for:			
Encumbrances	1,877	1,877	452
Prepaid expenses and deposits	589	589	101
Unreserved:			
Undesignated	(452)	(452)	1,029
Total fund equity	2,014	2,014	1,582
Total liabilities and fund equity	3,953	3,953	2,349

CONTRA COSTA COUNTY
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Redevelopment Agency	Totals 1987	Totals 1986
REVENUES			
Taxes	$ 389	389	214
Use of money and property	245	245	84
Aid from other governmental agencies	2,359	2,359	1,461
Charges for current services	873	873	466
Other revenues	2,734	2,734	1,404
Total revenues	6,600	6,600	3,629
EXPENDITURES			
Capital projects	6,168	6,168	5,226
Total expenditures	6,168	6,168	5,226
Revenues over (under) expenditures	432	432	(1,597)
Other financing sources (uses):			
Proceeds from issuance of debt			2,017
Total other financing sources (uses)			2,017
Revenues and other financing sources over (under) exepnditures	432	432	420
Adjustments to fund balance			4,609
Fund balances at beginning of year	1,582	1,582	(3,447)
Fund balances at end of year	$ 2,014	2,014	1,582

COUNTY OF CONTRA COSTA
REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1987
(In Thousands)

	1986-87			
	Budget	Actual	Variance-Favorable (Unfavorable)	1985-86 Actual
REVENUES:				
Taxes	$ 311	389	78	214
Use of money and property	258	245	(13)	84
Aid from other governmental agencies	2,580	2,359	(221)	1,461
Charges for current services	1,175	873	(302)	466
Other revenue	3,068	2,734	(334)	1,404
Total revenues	7,392	6,600	(792)	3,629
EXPENDITURES:				
Public protection				
Salaries and benefits	5	4	1	5
Services and supplies	6,566	6,290	276	2,604
Other charges	1,053	1,548	(495)	1,451
Fixed assets	203	203		1,617
Total public protection	7,827	8,045	(218)	5,677
Total expenditures	7,827	8,045	(218)	5,677
Revenues over (under) expenditures	(435)	(1,445)	(1,010)	(2,048)
Other financing sources (uses):				
Proceeds from issuance of debt				2,017
Revenues and other financing sources sources over (under) expenditures	(435)	(1,445)	(1,010)	(31)
Add reserve for encumbrances	1,877	1,877		452
Adjustments to fund balance				4,608
Fund balance at beginning of year	1,582	1,582		(3,447)
Fund balance at end of year	$ 3,024	2,014	(1,010)	1,582

ENTERPRISE FUNDS

AIRPORT FUND

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities, and state and federal aid.

COUNTY HOSPITAL FUND

This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION FUND

This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals 1987	Totals 1986
Assets					
Cash and investments	$ (208)	7,172	329	7,293	383
Accounts receivable and accrued revenue	528	712	238	1,478	6,079
Due from other funds	13	4,309	1,022	5,344	7,528
Inventories		391		391	407
Prepaid expenses and deposits		10		10	20
Fixed assets, net	5,280	7,830	51	13,161	11,166
Total assets	$ 5,613	20,424	1,640	27,677	25,583
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	318	5,394	93	5,805	4,261
Employee benefits payable	31	1,768	50	1,849	1,749
Due to other funds	73	5,975	1,437	7,485	9,339
Capital lease obligations		1,260		1,260	919
Total liabilities	422	14,397	1,580	16,399	16,268
Fund Equity:					
Contributed capital	2,472	7,292	10	9,774	9,424
Retained earnings (deficit)	2,719	(1,265)	50	1,504	(109)
Total fund equity	5,191	6,027	60	11,278	9,315
Total liabilities and fund equity	$ 5,613	20,424	1,640	27,677	25,583

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1987
(With comparative totals for June 30, 1986)

	Airport	County Hospital	Health Maintenance Organization	Totals 1987	Totals 1986
Operating revenues:					
Charges for current services $	2,732	41,040	17,927	61,699	57,311
Total operating revenues	2,732	41,040	17,927	61,699	57,311
Operating expenses:					
Salaries and employee benefits	533	39,344	1,364	41,241	36,751
Services and supplies	549	17,972	18,682	37,203	37,454
Depreciation	207	914	96	1,217	1,079
Total operating expenses	1,289	58,230	20,142	79,661	75,284
Operating income (loss)	1,443	(17,190)	(2,215)	(17,962)	(17,973)
Non-operating revenues - net	(186)			(186)	701
Operating subsidy from General Fund		17,697	2,201	19,898	17,997
Operating transfers in			49	49	30
Operating transfers out		(49)		(49)	(30)
Net income (loss)	1,257	458	35	1,750	725
Add depreciation on fixed assets financed by grants					73
Increase (decrease) in retained earnings	1,257	458	35	1,750	798
Adjustment to Lease Purchase		(137)		(137)	
Adjustments to beginning retained earnings					1,266
Retained earnings (deficit) at beginning of year	1,462	(1,586)	15	(109)	(2,173)
Retained earnings (deficit) at end of year $	2,719	(1,265)	50	1,504	(109)

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1987
(In Thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals
Funds provided (used) by operations:				
Net income	$ 1,257	458	35	1,750
Items not requiring (providing) the the use of funds:				
Depreciation	207	914	96	1,217
Transfer of assets		351		351
Total funds provided by operations	1,464	1,723	131	3,318
Increase in accounts payable and accrued liabilities		1,647		1,647
Increase in employee benefits payable	6	96		102
Increase in amounts due to other funds	53			53
Increase in capital lease obligations		421		421
Decrease in accounts receivable and accrued revenue		4,393	587	4,980
Decrease in amounts due from other funds	42	955	1,187	2,184
Decrease in inventories		17		17
Decrease in prepaid expenses and deposits			9	9
Total funds provided	1,565	9,252	1,914	12,731
Funds used for:				
Increase in accounts receivable and accrued revenue	379			379
Increase in fixed assets, net	1,772	1,441		3,213
Decrease in accounts payable and accrued liabilities	25		78	103
Decrease in employee benefits payable			2	2
Decrease in amounts due to other funds		481	1,426	1,907
Decrease in capital lease obligations			80	80
Adjustment to Lease Purchase		137		137
Total funds used	2,176	2,059	1,586	5,821
Net increase (decrease) in cash and investments	(611)	7,193	328	6,910
Cash and investments at beginning of year	403	(21)	1	383
Cash and investments at end of year	$ (208)	7,172	329	7,293

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Long Term Disability Insurance (Management Employees)
Workers Compensation Insurance
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Assets					
Cash and investments	$ 413	100	1,275	8,555	3,264
Accounts receivable and accrued revenue	4		40	100	38
Due from other funds				370	58
Prepaid expenses and deposits	50				
Total assets	$ 467	100	1,315	9,025	3,360
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	360		571	8,531	1,594
Due to other funds	17	16	2	388	71
Total liabilities	377	16	573	8,919	1,665
Fund Equity:					
Retained earnings	90	84	742	106	1,695
Total fund equity	90	84	742	106	1,695
Total liabilities and fund equity	$ 467	100	1,315	9,025	3,360

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1987	Totals 1986
3,182	3,364	3,230	3,139	692	27,214	25,336
36	18	114	31		381	412
	1		900		1,329	867
					50	50
3,218	3,383	3,344	4,070	692	28,974	26,665
248	4,452	526	3,407	134	19,823	18,513
15	71	5	26	3	614	278
263	4,523	531	3,433	137	20,437	18,791
2,955	(1,140)	2,813	637	555	8,537	7,874
2,955	(1,140)	2,813	637	555	8,537	7,874
3,218	3,383	3,344	4,070	692	28,974	26,665

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Use of money and property	$ 30		75	489	194
Charges for current services	2,162	193	317	4,298	700
Total operating revenues	2,192	193	392	4,787	894
Operating expenses:					
Salaries and employee benefits			178	(1)	29
Services and supplies	242	207	20	957	171
Benefit and claim payments	2,060			4,136	536
Total operating expenses	2,302	207	198	5,092	736
Operating income (loss)	(110)	(14)	194	(305)	158
Adjustment to beginning retained earnings					
Retained earnings at beginning of year	200	98	548	411	1,537
Retained earnings at end of year	$ 90	84	742	106	1,695

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1987	Totals 1986
182	210	184	175		1,539	1,723
315	1,681	849	2,382	63	12,960	11,205
497	1,891	1,033	2,557	63	14,499	12,928
					206	142
86	1,247	77	223	4	3,234	2,549
87	1,823	374	1,377	3	10,396	8,001
173	3,070	451	1,600	7	13,836	10,692
324	(1,179)	582	957	56	663	2,236
						(3,281)
2,631	39	2,231	(320)	499	7,874	8,919
2,955	(1,140)	2,813	637	555	8,537	7,874

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Funds provided (used) by operations - net income (loss)	$ (110)	(14)	194	(305)	158
Increase in accounts payable and accrued liabilities				1,306	118
Increase in amounts due to other funds	2	8	1	258	46
Decrease in accounts receivable and accrued revenue	3			2	3
Decrease in amounts due from other funds					
Total funds provided	(105)	(6)	195	1,261	325
Funds used for:					
Increase in accounts receivable and accrued revenue			6		
Increase in amounts due from other funds				44	10
Decrease in accounts payable and accrued liabilities	58				
Decrease in amounts due to other funds					
Adjustment to beginning retained earnings					
Total funds used	58		6	44	10
Increase (decrease) in cash and investments	(163)	(6)	189	1,217	315
Cash and investments at beginning of year	576	106	1,086	7,338	2,949
Cash and investments at end of year	$ 413	100	1,275	8,555	3,264

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1987	Totals 1986
324	(1,179)	582	957	56	663	2,235
	754	83			2,261	
	2	2	22	1	342	
	12		40		60	142
153	276			63	492	
477	(135)	667	1,019	120	3,818	2,377
6		17			29	
			900		954	473
33			859		950	607
6					6	13
						3,280
45		17	1,759		1,939	4,373
432	(135)	650	(740)	120	1,879	(1,996)
2,750	3,499	2,580	3,879	572	25,335	27,331
3,182	3,364	3,230	3,139	692	27,214	25,335

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM FUND

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions for employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE FUND

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES FUND

This fund accounts for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS FUNDS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1987
(With comparative totals for June 30, 1986)
(In Thousands)

	Pension Trust Fund	Agency Funds				Totals	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	Schools and Special Districts	Other Agency	1987	1986
Assets							
Cash and investments	$ 551,685	15,856	(16,022)	256,834	72,154	880,507	825,218
Accounts receivable and accrued revenue	6,248	14	56,231		8,294	70,787	31,740
Due from other funds	2,585	1,575	1,052	4,327	2,322	11,861	16,461
Inventories					37	37	23
Prepaid expenses and deposits	474					474	323
Advances to other funds				782		782	
Taxes receivable			27,021			27,021	26,704
Total assets	$ 560,992	17,445	68,282	261,943	82,807	991,469	900,469
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	37			34,540	9,332	43,909	34,239
Accounts payable and accrued liabilities	23,087	52	18,671		1,162	42,972	23,341
Employee benefits payable	15					15	15
Due to other funds	589		3,955	4,715	10,231	19,490	22,280
Unapportioned taxes			45,656			45,656	46,119
Due to other districts and agencies		17,393		222,688	62,082	302,163	286,646
Total liabilities	23,728	17,445	68,282	261,943	82,807	454,205	412,640
Fund Equity							
Fund balance:							
Reserved for employees retirement benefits	537,264					537,264	487,829
Total fund equity	537,264					537,264	487,829
Total Liabilities and fund equity	$ 560,992	17,445	68,282	261,943	82,807	991,469	900,469

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1987
(In thousands)

	Balance June 30, 1986	Additions	Deductions	Balance June 30, 1987
Tax Losses Reserve				
Assets				
Cash and investments	$ 21,296	6,468	11,908	15,856
Accounts receivable and accrued revenue		14		14
Due from other funds	1,484	1,575	1,484	1,575
	$ 22,780	8,057	13,392	17,445
Liabilities				
Accounts payable and accrued liabilities		52		52
Due to other funds	14		14	
Due to other districts and agencies	22,766	6,586	11,959	17,393
	$ 22,780	6,638	11,973	17,445
Unapportioned Taxes				
Assets				
Cash and investments	17,279	1,934,410	1,967,711	(16,022)
Accounts receivable and accrued revenue	15,795	56,265	15,829	56,231
Due from other funds	468	5,975	5,391	1,052
Unsecured taxes receivable	26,704	78,337	78,020	27,021
	$ 60,246	2,074,987	2,066,951	68,282
Liabilities				
Accounts payable and accrued liabilities	10,758	18,666	10,753	18,671
Due to other funds	3,369	8,888	8,302	3,955
Unapportioned taxes	46,119	1,398,956	1,399,419	45,656
	$ 60,246	1,426,510	1,418,474	68,282

CONTINUED

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1987
(In thousands)

	Balance June 30, 1986	Additions	Deductions	Balance June 30, 1987
School and Special Districts				
Assets				
Cash and investments	243,508	3,325,737	3,312,411	256,834
Due from other funds	9,858	13,202	18,733	4,327
Advances to other funds		782		782
	$ 253,366	3,339,721	3,331,144	261,943
Liabilities				
Warrants outstanding	26,514	1,115,279	1,107,253	34,540
Due to other funds	9,098	13,621	18,004	4,715
Due to other agencies and districts	217,754	1,749,491	1,744,557	222,688
	$ 253,366	2,878,391	2,869,814	261,943
Other Agency				
Assets				
Cash and investments	$ 56,161	1,054,014	1,038,021	72,154
Accounts receivable and accrued revenue	6,344	5,945	3,995	8,294
Due from other funds	2,321	4,272	4,271	2,322
Inventories	23	60	46	37
Prepaid expenses and deposits	255		255	
	$ 65,104	1,064,291	1,046,588	82,807
Liabilities				
Warrants outstanding	7,714	694,273	692,655	9,332
Accounts payable and accrued liabilities	1,496	125,023	125,357	1,162
Due to other funds	9,768	12,181	11,718	10,231
Due to other agencies and districts	46,126	174,126	158,170	62,082
	$ 65,104	1,005,603	987,900	82,807

CONTINUED

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1987
(In thousands)

	Balance June 30, 1986	Additions	Deductions	Balance June 30, 1987
Totals - Agency Funds				
Assets				
Cash and investments	$ 338,244	6,320,629	6,330,051	328,822
Accounts receivable and accrued revenue	22,139	62,224	19,824	64,539
Due from other funds	14,131	25,024	29,879	9,276
Inventories	23	60	46	37
Prepaid expenses and deposits	255		255	
Advances to other funds		782		782
Unsecured taxes receivable	26,704	78,337	78,020	27,021
	$ 401,496	6,487,056	6,458,075	430,477
Liabilities				
Warrants outstanding	34,228	1,809,552	1,799,908	43,872
Accounts payable and accrued liabilities	12,254	143,741	136,110	19,885
Due to other funds	22,249	34,690	38,038	18,901
Unapportioned taxes	46,119	1,398,956	1,399,419	45,656
Due to other agencies and districts	286,646	1,930,203	1,914,686	302,163
	$ 401,496	5,317,142	5,288,161	430,477

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
Year ended June 30, 1987
(In Thousands)

General Fixed Assets:		
Land	$	21,233
Buildings and Improvements		89,147
Buildings and Improvements-Lease Purchases		51,036
Equipment		36,694
Equipment-Lease Purchase		5,280
Total General Fixed Assets		203,390
Investments in General Fixed Assets from:		
General Obligation Bonds		1,511
Federal Grants		3,949
State Grants		14,453
General Fund		120,455
Special Revenue Funds		62,932
Gifts		90
Total Investment in General Fixed Assets	$	203,390

CONTRA COSTA COUNTY
SCHEDULE OF FIXED ASSETS - BY FUNCTION AND ACTIVITY
JUNE 30, 1987
(In Thousands)

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS & IMPROVEMENTS	BUILDINGS & IMPROVEMENTS LEASE PURCHASE	EQUIPMENT	EQUIPMENT LEASE PURCHASE
General Government						
Legislative & Administrative	$ 217				139	78
Finance	1,198				1,014	184
Counsel	74				51	23
Personnel	439				375	64
Elections	877				877	
Communications	1,285				1,266	19
Property Management	8,446				8,209	237
Plant Aquisition	98,602	16,780	35,874	45,924	12	12
Other General	3,153				872	2,281
Total General Government	114,291	16,780	35,874	45,924	12,815	2,898
Public Protection						
Judicial	2,219				1,819	400
Police Protection	3,208	7	596		1,932	673
Detention & Correction	36,157	1,491	30,931	2,582	1,106	47
Fire Protection	22,529	1,396	6,803		13,764	566
Flood Control	434	178	24		232	
Protective Inspection	532				532	
Other Protection	851		38		758	55
Total Public Protection	65,930	3,072	38,392	2,582	20,143	1,741
Health and Sanitation						
Health	668				635	33
Hospital Care	141				141	
Sanitation	8,597	89	8,459		49	
Total Health and Sanitation	9,406	89	8,459		825	33
Public Assistance						
Assistance Administration	806				510	296
Veterans Services	7				7	
Other Assistance	785				785	
Total Public Assistance	1,598				1,302	296
Education						
Library Services	5,622	348	2,425	2,530	319	
Agricultural Education	10				10	
Total Education	5,632	348	2,425	2,530	329	
Public Ways and Facilities	2,881	33	1,256		1,280	312
Recreation and Cultural Services	3,652	911	2,741			
TOTAL GENERAL FIXED ASSETS	$ 203,390	21,233	89,147	51,036	36,694	5,280

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year ended June 30, 1987
(In Thousands)

FUNCTION AND ACTIVITY	Balance July 1, 1986	Additions	Deletions	Transfers	Balance June 30, 198
General Government					
Legislative & Administrative	$ 181	10	1	27	217
Finance	543	764	22	(87)	1,198
Counsel	65			9	74
Personnel	336	60	6	49	439
Elections	727			150	877
Communications	9	65	11	1,222	1,285
Property Management	7,409	1,061	448	424	8,446
Plant Aquisition	76,956	23,335	1,622	(67)	98,602
Other General	2,431	997	216	(59)	3,153
Total General Government	88,657	26,292	2,326	1,668	114,291
Public Protection					
Judicial	1,829	575	290	105	2,219
Police Protection	4,298	486	347	(1,229)	3,208
Detention & Correction	36,406	134	373	(10)	36,157
Fire Protection	21,713	976	508	348	22,529
Flood Control	251	192	9		434
Protective Inspection	180	403	5	(46)	532
Other Protection	1,206	144	48	(451)	851
Total Public Protection	65,883	2,910	1,580	(1,283)	65,930
Health and Sanitation					
Health	704	135	171		668
Hospital Care	176	(5)	17	(13)	141
Sanitation	8,497	100			8,597
Total Health and Sanitation	9,377	230	188	(13)	9,406
Public Assistance					
Assistance Administration	771	33	12	14	806
Veterans Services	6	1			7
Other Assistance	685	170	68	(2)	785
Total Public Assistance	1,462	204	80	12	1,598
Education					
Library Services	5,597	36	10	(1)	5,622
Agricultural Education	7	3			10
Total Education	5,604	39	10	(1)	5,632
Public Ways and Facilities	2,445	913	94	(383)	2,881
Recreation and Cultural Services	4,417	572	1,337		3,652
TOTAL GENERAL FIXED ASSETS	$ 177,845	31,160	5,615		203,390

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000's

Fiscal Year ending June 30,	Taxes	Licenses, Permits & Franchises	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	TOTAL
1978	108,535	2,595	1,676	5,676	118,303	30,281	2,510	269,576
1979	53,275	2,629	2,210	8,719	136,957	13,532	3,266	220,588
1980	71,935	3,303	2,381	14,368	139,929	15,881	1,513	249,310
1981	83,775	3,036	2,697	16,825	152,993	20,401	1,648	281,375
1982	90,071	2,936	2,957	13,118	149,609	23,249	3,019	284,959
1983	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
GENRAL COUNTY EXPENDITURES
AND OTHER USES BY FUNCTION (1)
LAST TEN FISCAL YEARS
000's

Fiscal Year ending June 30,	General Government	Public Protection	Health & Sanitation(2)	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1978	24,294	68,470	46,052	103,030	6,200	13,680	3,013	264,739
1979	29,341	68,072	24,160	85,613	5,866	12,335	2,392	227,779
1980	28,013	78,919	23,714	102,319	6,290	14,700	3,066	257,021
1981	23,286	89,866	27,293	115,759	5,506	16,448	4,804	282,962
1982	27,612	99,884	29,979	114,170	5,478	16,518	5,051	298,692
1983	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,537	63,520	141,819	7,504	22,014	25,267	464,468

NOTES:

(1) Includes all governmental fund types.

(2) On July 1, 1978, the County Hospital became an Enterprise Fund. The amounts shown since then include the County General Fund's subsidy of the Enterprise Fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUTY OF CONTRA COSTA
PROPERTY TAX RATE
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year ending June 30,	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	County-wide Rate	Total
1978	2.4950	.5672	.5516	.8270	5.8911	.9357		11.2676
1979 (1)		.0202	.1089	.3651	.4311	.0613	4.0000	4.9866
1980		.0195	.0900	.3240	.4136	.0995	4.0000	4.9466
1981		.0200	.1033	.3260	.3640	.1008	4.0000	4.9141
1982 (2)		.0042	.0272	.0703	.0508	.0231	1.0000	1.1756
1983		.0037	.0227	.0633	.0356	.0253	1.0000	1.1506
1984		.0034	.0192	.0641	.0353	.0252	1.0000	1.1472
1985		.0031	.0162	.0595	.0278	.0244	1.0000	1.1310
1986		.0026	.0144	.0517	.0519	.0226	1.0000	1.1432
1987		.0022	.0119	.0439	.0434	.0207	1.0000	1.1221

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies can no longer establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.

(2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value.

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COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	$ 62,747,991	1,075,908	1.71 %	1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year ending June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1978	$ 94,251	21,360	58,906	219,623	43,682		437,822
1979	41,230	9,937	42,620	104,306	24,931		223,024
1980	48,792	19,713	50,100	79,203	34,125		231,933
1981	59,200	24,752	58,333	91,507	38,947		272,739
1982	67,197	26,314	68,477	96,285	42,998		301,271
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

(2) Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA
ASSESSED VALUE OF TAXABLE PROPERTY (1)
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Assessed Value			Exemptions		Assessed Value Less Exemptions	Net Increase	
	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable		Amount	Percentage
1978	$ 3,487,016	226,093	3,713,109	198,131	1,418,903	2,096,075	1,973,570	17.22%
1979 (2)	3,823,797	255,410	4,079,207	195,929	1,530,820	2,352,458	256,383	11.22%
1980	4,106,852	267,756	4,374,608	213,060	1,586,042	2,575,506	223,048	10.95%
1981 (3)	4,524,136	199,012	4,723,148	232,404	1,046,072	3,444,672	869,166	13.37%
1982	20,736,158	912,039	21,648,197	265,676	1,059,774	20,322,747	16,878,075	59.00%
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	11.36%
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	10.99%
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	11.00%
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	11.08%
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.10%

Notes:

(1) Assessed value (full cash value) of taxable property represents all property within the County of Contra Costa. FY 1981-82 and thereafter the assessed value is 100% of the full cash value in accordance with State legislation. The maximum tax rate is 1% of the full cash value of $1/$100 of the assessed value, excluding the tax rate for debt service. For comparison purposes all years show full cash value as assessed value.

(2) Article XIIIA, added to California Constitution by Propositon 13, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction. The maximum tax rate is 1% of the full cash value. The 1% tax rate limitation does not apply to ad valorem taxes for any indebtedness approved by voters prior to June 6, 1978 or to indebtedness approved by two-thirds of local voters after June 3, 1986.

(3) Inventory valuation was removed from the tax roll by State legislation for FY 1980-81 and thereafter.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Fiscal Year ending June 30,	Construction Valuation (000's)		New Dwelling Units (1)		Bank Deposits (2) (000's)
	Residential	Non-Residential	Single Family	Multiple Family	
1977	$ 424,604	101,762	9,059	1,345	1,729,853
1978	284,976	130,012	4,993	1,415	2,004,547
1979	327,107	129,187	5,608	781	2,244,722
1980	306,175	158,804	4,566	854	2,423,862
1981	227,924	205,905	2,523	585	2,670,070
1982	201,256	218,496	1,930	858	2,943,976
1983	432,291	362,939	4,588	1,968	3,484,598
1984	408,062	445,003	4,162	2,255	3,821,790
1985	579,867	511,120	4,650	4,672	4,302,565
1986	808,639	325,046	6,186	6,766	4,501,275

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

Property Values (000's)				
Residential	Commerical	Industrial	Land	Total Property Values
8,480,740	1,730,309	4,325,029	316,357	14,852,435
9,437,653	1,882,962	4,668,244	327,968	16,316,827
10,248,831	2,103,312	4,773,572	372,717	17,498,432
12,021,357	2,104,635	4,352,853	413,748	18,892,593
13,824,539	2,439,752	4,924,965	458,941	21,648,197
15,254,183	2,913,841	5,786,986	498,446	24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606

COUNTY OF CONTRA COSTA
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita
Last Ten Fiscal Years

Fiscal Year ending June 30,	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1978	632,100	$ 3,713,109	8,856,000	28,601	8,827,399	.24%	$ 13.97
1979	644,700	4,079,207	8,670,000	45,823	8,624,177	.21%	13.38
1980	656,380	4,374,608	9,449,000	28,780	9,420,220	.22%	14.35
1981	659,585	4,723,148	9,208,000	380,598	8,827,402	.19%	13.38
1982	665,200	21,648,197	10,844,000	420,891	10,423,109	.48%	15.67
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.38%	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.34%	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.30%	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.26%	11.67
1987	720,815	35,941,606	9,075,000	1,035,892	8,039,108	.22%	11.15

Note: Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
Ratio of Annual Debt Service Expenditures for General
Bonded Debt to Total General Expenditures and Other Uses
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1978	$ 121,000	536,579	657,579	264,739	.25%
1979	166,000	616,929	782,929	227,779	.34%
1980	176,000	662,944	838,944	257,021	.33%
1981	221,000	650,384	871,384	282,962	.31%
1982	266,000	635,610	901,610	298,692	.30%
1983	276,000	843,686	1,119,686	306,041	.37%
1984	301,000	825,438	1,126,438	319,654	.35%
1985	371,000	805,195	1,146,195	364,863	.32%
1986 (2)	406,000	779,863	1,185,863	406,484	.34%
1987	405,000	756,000	1,161,000	464,468	.24%

Notes:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1987
(In Thousands)

Assessed Value	$	35,941,606
Debt Limit Five Percent of Assessed Value (1)		1,797,080
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		9,075
Assets in Debt Service Funds		1,036
Total Amount of Debt Applicable to Debt Limit		8,039
Legal Debt Margin	$	1,789,041

Notes:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

Full Cash Value (1986–87)	35,941,605,782
Population	720,815 (1)

	Debt Applicable July 1, 1987 (2)	
	Percentage	Amount
Contra Costa County	100.000	$ —
Contra Costa County Special Revenue Funds Bonds	100.000	9,075,000
Contra Costa County Public Facilities Corporations (3)	100.000	64,215,000
Contra Costa County Board of Education	100.000	4,700,000
Bay Area Rapid Transit District	30.295	140,553,652
East Bay Municipal Utility District	46.324	43,143,857
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	12,920,000
Other School Districts and School Building Corporations	100.000 (4)	12,192,354
City of Richmond General Fund Obligations	100.000	20,320,000
City of Concord and General Fund Obligations	100.000	12,855,182
City of Danville General Fund Obligations	100.000	10,905,000
City of Hercules General Fund Obligations	100.000	10,905,000
Other Cities and City Authorities	100.000	22,695,026
Hospital Districts and Hospital Authorities	100.000	18,630,000
Sanitary Districts	100.000	11,720,810
County Water Districts	100.000	21,230,000
Other Special Districts	100.000 (4)	2,096,014
1915 Act Assessment Bonds	100.000	69,519,570
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		487,676,465
Less: East Bay Municipal Utility District (100% self–supporting)		43,143,857
Self–supporting water bonds		11,551,540
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$432,981,068

	Ratio to (5)	
	Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)	0.22%	$ 102
Total Gross Direct Bonded and Overlapping Debt	1.44%	667
Total Net Direct Bonded and Overlapping Debt	1.28%	601
Full Cash Value		47,042

(1) January 1, 1987, State Department of Finance revised estimate.
(2) Excludes sales, if any, between May 1, 1987 and July 1, 1987. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non–bonded capital lease obligations, tax and revenue anticipation notes, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.
(5) Ratio based on 1986–87 Full Cash Value, less redevelopment increments of $2,032,691,593.
Source: California Municipal Statistics Inc., San Francisco, California

COUNTY OF CONTRA COSTA
DEMOGRAPHICS–POPULATION

Jurisdiction	Date of Incorporation	1940	1950	1960	1970	Special Census 1975	1980	1987
Antioch	2/2/1872	5,106	11,051	17,305	28,060	33,215	43,559	49,050
Brentwood	1/1/1948		1,729	2,186	2,649	3,662	4,434	5,375
Clayton	3/18/1964				1,385	1,790	4,325	4,840
Concord	2/2/1905	1,373	6,953	36,208	85,164	94,673	103,251	107,300
Danville	7/1/1982							27,950
El Cerrito	8/20/1917	6,137	18,011	25,437	25,190	22,950	22,731	23,400
Hercules	12/15/1900	343	343	310	252	121	5,963	10,100
Lafayette	7/22/1968				20,484	19,628	20,879	22,550
Martinez	4/1/1876	7,381	8,268	9,604	16,506	18,702	22,582	28,100
Moraga	11/13/1974					14,418	15,014	15,350
Orinda	7/1/1985							17,400
Pinole	6/25/1903	934	1,147	6,064	13,266	15,337	14,253	15,000
Pittsburg	6/22/1903	9,520	12,763	19,062	20,651	24,347	33,034	40,300
Pleasant Hill	11/14/1961				24,610	25,398	25,124	29,200
Richmond	8/7/1905	23,642	99,545	71,584	79,043	70,126	74,676	78,200
San Pablo	4/26/1948		14,476	19,687	21,461	19,392	19,750	21,250
San Ramon	7/1/1983							26,250
Walnut Creek	10/19/1914	1,578	2,420	9,903	39,844	46,034	53,643	59,800
Total Incorporated		56,014	176,706	217,350	378,565	409,793	463,218	581,415
Unincorporated		44,436	122,278	191,680	177,240	173,036	194,034	139,400
TOTAL COUNTY		100,450	298,984	409,030	555,805	582,829	657,252	720,815

Source: U.S. Census; 1930–1980; State Department of Finance

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1987

TAXPAYER	TYPE OF BUSINESS	1986-87 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 1,891,376,769	5.68
Pacific Gas & Electric	Utility	1,203,170,182	3.62
Pacific Bell	Utility	747,588,635	2.25
Shell Oil Company	Petroleum Refining	531,756,050	1.60
Tosco Corp	Petroleum Refining	327,610,372	0.98
Union Oil Company	Petroleum Refining	277,895,352	0.83
Dow Chemical	Petroleum Refining	197,547,593	0.59
Sun Valley Assoc.	Commercial Property	149,824,289	0.45
East Hill Assoc.	Housing and Construction	103,081,061	0.31
C & H Sugar	Sugar Refining	88,500,168	0.27
		$ 5,518,350,471	16.58

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1986 GENERAL ELECTION	JUNE 1986 PRIMARY ELECTION	NOVEMBER 1984 GENERAL ELECTION
REGISTERED VOTERS	409,507	391,137	427,593
NUMBER VOTING	256,007	161,104	318,358
PERCENT VOTING	62.5	41.19	74.5

ROADS: 761 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1973	5541		9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.6	8.2
1987	6111	2.4	8.5

COVER PHOTOGRAPH COURTESY OF THE CONTRA COSTA TIMES